

March 21, 1997

HHS TRANSACTION CODES

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							HHS TRANSACTION CODES												UPDATED
																			ON
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS			
001							WARRANT RECEIVED OR TRUST FUND DRAW DOWNS BY NON-EXPENDITURE TRANSFER												09/22/92
	A	1011					AUTHORITY							000-599	99.00				
														900-999					
					3100		APPROPRIATED CAPITAL												
							- AND -												
	B	9501					FUNDS NOT YET DRAWN							910-959	99.00				
					9001		AUTHORITY TO DRAW FUNDS												
							NOTE: THIS ENTRY WILL FOLLOW THE ENTRIES MADE FOR APPROPRIATIONS ENACTED, TC OOB.												
							NOTE: WHEN DRAWING TRUST FUNDS USE IN CONJUNCTION WITH TC OOV FOR DRAW DOWN WHEN ACCOMPLISHED BY SF-1151.												
							NOTE: EXCLUDES FUND GROUP 960-999 BECAUSE TRUST FUND TRANSFER FUNDS NOT APPROPRIATED DO NOT REQUIRE STATISTICAL ACCOUNTS TO MONITOR AVAILABLE FUNDS.												
002							APPROPRIATIONS ANTICIPATED TO BE MADE AVAILABLE (INCLUDES INDEFINITE AND RELATED TRANSFERS)												11/01/88
	A	4120					APPROPRIATIONS ANTICIPATED - INDEFINITE							000-399	99.00				
														910-999					
					4450		UNAPPORTIONED AUTHORITY - AVAILABLE												
					D		DIRECT PROGRAM					X							
					R		REIMBURSABLE PROGRAM					X							

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							HHS TRANSACTION CODES										UPDATED	
							T-L C-P G-N A-B D-R F-U											
							ATH ATH TRN APR PRG CST										ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS		
003							APPROPRIATION-ANTICIPATED-REALIZED (INDEFINITE AUTHORIZATION)										11/01/88	
	A	4119					OTHER APPROPRIATIONS REALIZED							000-399	99.00			
		C					CURRENT AUTHORITY		X					910-999				
		P					PERMANENT AUTHORITY		X									
					4120		APPROPRIATIONS ANTICIPATED - INDEFINITE											
							NOTE: IF ACTUAL DIFFERS FROM THE AMOUNT ANTICIPATED, MAKE THE PROPER ADJUSTMENT WITH TC 002A.											
004							TRUST FUNDS DRAW DOWN BY EXPENDITURE TRANSFER										11/01/88	
	A	1015					COLLECTIONS							030-399	99.00			
														910-999				
					3100		APPROPRIATED CAPITAL											
							- AND -											
	B	9501					FUNDS NOT YET DRAWN							910-959	SAME AS A			
					9001		AUTHORITY TO DRAW FUNDS											
							NOTE: USE IN CONJUNCTION WITH TC 00V. DRAW DOWN WHEN ACCOMPLISHED BY SF-1081.											
005							TRANSFER OF CURRENT YEAR AUTHORIZATIONS (LEGISLATIVE) FROM & (TO) OTHER AGENCIES OR BETWEEN APPROPRIATIONS (DOES NOT RETAIN PARENT AGENCY APPROPRIATION SYMBOL)										11/01/88	
	A	1011					AUTHORITY							030-399	99.00			
														910-999				

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			GL			GL			HHS TRANSACTION CODES										UPDATED	
									T-L C-P G-N A-B D-R F-U											
									ATH ATH TRN APR PRG CST										ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION			SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS			
					3100		APPROPRIATED CAPITAL													
							- AND -													
B	4170						TRANSFERS - CURRENT-YEAR AUTHORITY										SAME AS A SAME AS A			
		C					CURRENT AUTHORITY				X									
		P					PERMANENT AUTHORITY				X									
					4450		UNAPPORTIONED AUTHORITY - AVAILABLE													
				D			DIRECT PROGRAM							X						
				R			REIMBURSABLE PROGRAM							X						
							NOTE: REVERSE THIS ENTRY FOR TRANSFERS (TO).													
006							ESTIMATED ANTICIPATED REIMBURSEMENTS												07/30/96	
A	4210						ANTICIPATED REIMBURSEMENTS AND OTHER INCOME										99.00			
					4450		UNAPPORTIONED AUTHORITY - AVAILABLE										000-399			
				D			DIRECT PROGRAM							X			500-599			
				R			REIMBURSABLE PROGRAM							X			900-959			
							NOTE: INCLUDES ESTIMATED REIMBURSABLE AGREEMENTS													
							AND "PRINCIPAL" LOAN COLLECTIONS AND PROCEEDS FROM													
							OUTRIGHT SALE OF LOANS AND INTEREST TO BE													
							COLLECTED DURING THE FY.													
007							APPORTIONMENT - CATEGORY A & B												07/30/96	
A	4450						UNAPPORTIONED AUTHORITY - AVAILABLE										000-399 99.00			
		D					DIRECT PROGRAM							X			500-599			
		R					REIMBURSABLE PROGRAM							X			900-959			
					4512		APPORTIONMENT AVAILABLE FOR DISTRIBUTION -													
							SUBSEQUENT QUARTERS													
				AD			CATEGORY A APPORT. - DIRECT PROGRAM						X	X						
				AR			CATEGORY A APPORT. - REIMBURSABLE PROGRAM						X	X						

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							HHS TRANSACTION CODES										UPDATED	
							T-L C-P G-N A-B D-R F-U											
							ATH ATH TRN APR PRG CST											
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	ON	
					BD		CATEGORY B APPORT. - DIRECT PROGRAM					X	X					
					BR		CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X					
008							RECORD ESTIMATED DEBT REPAYMENTS (PRINCIPAL) DUE THIS FISCAL YEAR										07/30/96	
	A	4450					UNAPPORTIONED AUTHORITY - AVAILABLE								015-029	99.00		
		D					DIRECT PROGRAM					X			100-199			
		R					REIMBURSABLE PROGRAM					X						
					4180		ANTICIPATED TRANSFERS - PRIOR-YEAR AUTHORITY											
							NOTE: THIS ENTRY SHALL BE MADE AT THE BEGINNING OF EACH FISCAL YEAR FOR THE SCHEDULED AMOUNT OF DEBT BORROWING PRINCIPAL REPAYMENTS. THIS ENTRY IS TO REMOVE THIS AMOUNT FROM THE ESTIMATED AMOUNTS AVAILABLE FOR APPORTIONMENT. THESE AMOUNTS WILL BE TRANSFERRED BY SF-1151 AND WILL NOT BE RECORDED AS OBLIGATIONS AND EXPENDITURES.											
							NOTE: USE TC 00G(R) AND TC 19B FOR THE ACTUAL SF 1151 TRANSFER.											
009							BUDGETARY AUTHORITY WITHHELD FROM APPORTIONMENT BY OMB										09/22/92	
	A	4450					UNAPPORTIONED AUTHORITY - AVAILABLE								000-399	99.00		
		D					DIRECT PROGRAM					X			900-959			
		R					REIMBURSABLE PROGRAM					X						
					4430		UNAPPORTIONED AUTHORITY - OMB DEFERRAL											
							NOTE: REVERSE THIS ENTRY WHEN AN OMB AND CONGRESSIONAL IMPOUNDMENT RESOLUTION IS RELEASED, WHICH DISAPPROVES THE OMB DEFERRAL, ALSO CANCEL THE DEFERRAL AT YEAR-END FOR FUTURE ACTION PER A-34, 71.4.											

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										T-L C-P G-N A-B D-R F-U							UPDATED		
TC#		GL		GL				DESCRIPTION		ATH ATH TRN APR PRG CST									
		DR	SUB	COST	CR	SUB	COST			SRC TMG TYP CAT FIN CAT							FD-GRP	OBJECT CLASS	ON
00A		APPROPRIATION ENACTED TO ELIMINATE PRIOR YEAR DEFICIENCY															11/01/88		
A 4112		DEFICIENCY APPROPRIATIONS															000-599	99.00	
																	900-999		
		4450 UNAPPORTIONED AUTHORITY - AVAILABLE																	
				D		DIRECT PROGRAM													
				R		REIMBURSABLE PROGRAM													
00B		APPROPRIATION AND FUND AUTHORITY ENACTED (OTHER THAN REVOLVING FUNDS)															11/01/88		
A 4119		OTHER APPROPRIATIONS REALIZED															030-399	99.00	
		C					CURRENT AUTHORITY										910-959		
		P					PERMANENT AUTHORITY												
		4450 UNAPPORTIONED AUTHORITY - AVAILABLE																	
				D		DIRECT PROGRAM													
		NOTE: SEE TC 001 FOR RECORDING WARRANT RECEIVED BASED UPON THIS ENACTMENT.																	
00C		CAPITAL APPROPRIATED FOR REVOLVING FUNDS - SUBJECT TO APPORTIONMENT															07/30/96		
A 4119		OTHER APPROPRIATIONS REALIZED															000-029	99.00	
		C					CURRENT AUTHORITY										900-909		
		P					PERMANENT AUTHORITY												
		4450 UNAPPORTIONED AUTHORITY - AVAILABLE																	
				D		DIRECT PROGRAM													
		NOTE: USE TC 014 FOR RECORDING WARRANT.																	

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							HHS TRANSACTION CODES										UPDATED	
							T-L C-P G-N A-B D-R F-U											
							ATH ATH TRN APR PRG CST											
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	ON	
00G							ACCOMPLISHED NON-EXPENDITURE TRANSFERS FROM AND (TO) PRIOR FY APPROPRIATION										11/01/88	
A	4190						TRANSFERS - PRIOR-YEAR AUTHORITY							000-599	99.00			
														900-999				
					4180		ANTICIPATED TRANSFERS - PRIOR-YEAR AUTHORITY											
							NOTE: FOR THESE TWO TC'S REVERSE THE ENTRIES FOR A TRANSFER TO; IF THESE ACCOMPLISHED TRANSFERS DIFFER FROM THAT INITIALLY ANTICIPATED, TC'S 00M AND 00N MUST BE ADJUSTED.											
00H							BUDGETARY RESOURCES WITHHELD BY SPECIFIC STATUTORY RESTRICTIONS										07/30/96	
A	4450						UNAPPORTIONED AUTHORITY - AVAILABLE							000-599	99.00			
		D					DIRECT PROGRAM					X		900-999				
		R					REIMBURSABLE PROGRAM					X						
					4410		BUDGETARY RESOURCES - NOT AVAILABLE PURSUANT TO PUBLIC LAW											
							NOTE: REVERSE THIS ENTRY WHEN THE APPROPRIATION/ REAPPROPRIATION HAS BEEN ENACTED.											
							NOTE: ALSO SEE TC 483 WHEN THE AMOUNT REALIZED DIFFERS FROM THE INITIAL APPROPRIATION.											
00J							BUDGETARY RESOURCES WITHHELD PENDING RESCISSION BY CONGRESS										07/30/96	
A	4450						UNAPPORTIONED AUTHORITY - AVAILABLE							000-599	99.00			
		D					DIRECT PROGRAM					X		900-999				
		R					REIMBURSABLE PROGRAM					X						

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TC#		GL DR	SUB	COST	CR	SUB	COST	DESCRIPTION	T-L C-P G-N A-B D-R F-U ATH ATH TRN APR PRG CST SRC TMG TYP CAT FIN CAT	FD-GRP	OBJECT CLASS	UPDATED ON
					4420			UNAPPORTIONED AUTHORITY - PENDING RECISSION				
								BUDGETARY RESOURCES RESCINDED BY CONGRESS				09/22/92
A	4420							UNAPPORTIONED AUTHORITY - PENDING RECISSION		030-399	99.00	
										910-959		
					4113			APPROPRIATIONS RESCINDED				
					C			CURRENT AUTHORITY	X			
					P			PERMANENT AUTHORITY	X			
								NOTE: IF A WARRANT WAS ISSUED, REVERSE THE CASH ENTRY IN TC 001.				
								NOTE: SEE TC 484 TO ADJUST APPROPRIATIONS REALIZED TO THE AMOUNT RESCINDED.				
OOM								ANTICIPATED NON-EXPENDITURE TRANSFER FROM AND (TO) CURRENT FY APPROPRIATION				09/22/92
A	1011							AUTHORITY		030-399	99.00	
										910-959		
					3100			APPROPRIATED CAPITAL				
								- AND -				
OON								ANTICIPATED NON-EXPENDITURE TRANSFER FROM AND (TO) PRIOR FY APPROPRIATION				09/22/92
A	1011							AUTHORITY		030-399	99.00	
										910-959		
					3100			APPROPRIATED CAPITAL				

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			GL				T-L C-P G-N A-B D-R F-U												UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	ATH	ATH	TRN	APR	PRG	CST						
								SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS			
							- AND -												
B	4180						ANTICIPATED TRANSFERS - PRIOR-YEAR AUTHORITY							SAME AS A	SAME AS A				

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							HHS TRANSACTION CODES										UPDATED	
							T-L C-P G-N A-B D-R F-U											
							ATH ATH TRN APR PRG CST											
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	ON	
		N					NON-GOVERNMENT			X								
					2990		OTHER LIABILITIES											
					G		GOVERNMENT			X								
					N		NON-GOVERNMENT			X								
							NOTE: USE TC OOB/OOC TO ESTABLISH BUDGETARY											
							AUTHORITY. THESE ARE AVAILABLE RECEIPTS.											
00R							APPROPRIATION AUTHORIZATION NOT REQUIRING										11/01/88	
							APPORTIONMENT											
	A	4119					OTHER APPROPRIATIONS REALIZED							000-399	99.00			
		C					CURRENT AUTHORITY		X					900-959				
		P					PERMANENT AUTHORITY		X									
					4620		OTHER FUNDS AVAILABLE FOR COMMITMENT/OBLIGATION											
							NOTE: MUST BE FOLLOWED BY TC 001 UPON ISSUANCE OF											
							THE TREASURY WARRANT.											
00S							RECLASSIFICATION OF UNOBLIGATED BALANCES BROUGHT										12/23/96	
							FORWARD AND FOR EXCESS OF BUDGETARY RESOURCES											
							REALIZED OVER AMOUNTS ESTIMATED AND APPORTIONED											
							NOT IN EXCESS OF \$200,000 OR 1% OF ESTIMATED											
							BUDGETARY RESOURCES WHICHEVER IS LOWER IS											
							AUTOMATICALLY APPORTIONED.											
	A	4450					UNAPPORTIONED AUTHORITY - AVAILABLE							000-399	99.00			
		D					DIRECT PROGRAM					X		900-959				
		R					REIMBURSABLE PROGRAM					X						
					4512		APPORTIONMENT AVAILABLE FOR DISTRIBUTION -											
							SUBSEQUENT QUARTERS											
					AD		CATEGORY A APPORT. - DIRECT PROGRAM				X	X						
					AR		CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X						
					BD		CATEGORY B APPORT. - DIRECT PROGRAM				X	X						

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							T-L C-P G-N A-B D-R F-U										ATH ATH TRN APR PRG CST										UPDATED	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION							SRC TMG TYP CAT FIN CAT							FD-GRP	OBJECT CLASS	ON					
				BR			CATEGORY B APPORT. - REIMBURSABLE PROGRAM											X	X									
							NOTE: IN ACCORDANCE WITH CIRCULAR OMB A-34,																					
							SECTION 34.5. AVAILABLE DURING THE 4TH QUARTER FOR																					
							TIME PERIOD (A) APPORTIONMENTS, FOR 1ST QUARTER																					
							CARRYOVER OF UNOBLIGATED BALANCES, AND DURING THE																					
							YEAR FOR RECOVERY OF PRIOR YEAR OBLIGATIONS																					
							(CURRENT APPROPRIATION/FUNDS ONLY) SEE TC 00T WHEN																					
							FUNDS EXCEED THRESHOLD.																					
00T							RECLASSIFICATION OF EXCESS OF BUDGETARY RESOURCES																12/23/96					
							REALIZED OVER AMOUNTS ESTIMATED AND APPORTIONED IN																					
							EXCESS OF 200,000 OR 1% OF TOTAL BUDGETARY																					
							RESOURCES, WHICHEVER IS LOWER.																					
	A	4450					UNAPPORTIONED AUTHORITY - AVAILABLE															000-399	99.00					
		D					DIRECT PROGRAM												X			900-959						
		R					REIMBURSABLE PROGRAM												X									
				4630			FUNDS NOT AVAILABLE FOR COMMITMENT/OBLIGATION																					
				AD			CATEGORY A APPORT. - DIRECT PROGRAM											X	X									
				AR			CATEGORY A APPORT. - REIMBURSABLE PROGRAM											X	X									
				BD			CATEGORY B APPORT. - DIRECT PROGRAM											X	X									
				BR			CATEGORY B APPORT. - REIMBURSABLE PROGRAM											X	X									
							NOTE: WHEN EXCESS FUNDS REALIZED ARE																					
							REAPPORTIONED REVERSE THE ENTRY IN THE AMOUNT OF																					
							THE INCREASED APPORTIONMENTS LESS THE AMOUNT																					
							AUTOMATICALLY APPORTIONED (SEE OMB CIRCULAR A-34,																					
							SECTION 34.5 AND TC 00S)																					
00U							APPORTIONMENT OF ANTICIPATED RECOVERIES OF PRIOR																12/23/96					
							YEAR OBLIGATIONS AS UNAVAILABLE UNTIL REALIZED.																					
	A	4450					UNAPPORTIONED AUTHORITY - AVAILABLE															000-199	99.00					
		D					DIRECT PROGRAM												X			400-459						
		R					REIMBURSABLE PROGRAM												X			500-559						

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							T-L C-P G-N A-B D-R F-U									UPDATED	
							ATH ATH TRN APR PRG CST									ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	
														900-939			
														960-979			
				4590			APPORTIONMENTS - UNAVAILABLE										
				AD			CATEGORY A APPORT. - DIRECT PROGRAM				X	X					
				AR			CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X					
				BD			CATEGORY B APPORT. - DIRECT PROGRAM				X	X					
				BR			CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X					
							NOTE: USED ONLY IF AUTHORITY IS UNEXPIRED.										
00V							RECORD OTHER NEW BUDGET AUTHORITY ENACTED (INCLUDES TRUST FUNDS)										11/01/88
A	4150						REAPPROPRIATIONS							910-999	99.00		
				4450			UNAPPORTIONED AUTHORITY - AVAILABLE										
				D			DIRECT PROGRAM					X					
				R			REIMBURSABLE PROGRAM					X					
							- AND -										
							(AUTHORITY TO DRAW FUNDS FROM TRUST FUNDS)										
B	9001						AUTHORITY TO DRAW FUNDS							SAME AS A	SAME AS A		
				9501			FUNDS NOT YET DRAWN										
							NOTE: THE TOTAL AUTHORITY IS RECORDED IN STATISTICAL ACCOUNTS AND THE SUM WILL BE REDUCED AS FUNDS ARE DRAWN. SEE TC 001, OR 004 AS APPROPRIATE.										
00W							APPROPRIATION ENACTED TO LIQUIDATE DEBT										09/30/92
A	4111						DEBT LIQUIDATION APPROPRIATIONS							030-399	99.00		

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							HHS TRANSACTION CODES												UPDATED
							T-L C-P G-N A-B D-R F-U												
							ATH ATH TRN APR PRG CST												
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS			ON
		C					CURRENT AUTHORITY			X				910-959					
		P					PERMANENT AUTHORITY			X									
					4450		UNAPPORTIONED AUTHORITY - AVAILABLE												
					D		DIRECT PROGRAM					X							
010							TRANSFERS FROM OTHER AGENCIES OR DEPARTMENTS												11/01/88
	A	1011					AUTHORITY							400-499	99.00				
														960-999					
					2312		ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE TRANSFER												
					G		GOVERNMENT			X									
							- AND -												
	B	4530					ALLOCATIONS FROM OTHERS							SAME AS A	SAME AS A				
					4512		APPORTIONMENT AVAILABLE FOR DISTRIBUTION - SUBSEQUENT QUARTERS												
					AD		CATEGORY A APPORT. - DIRECT PROGRAM				X	X							
					AR		CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X							
					BD		CATEGORY B APPORT. - DIRECT PROGRAM				X	X							
					BR		CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X							
							NOTE: REVERSE IF A PORTION OF FUNDS RECEIVED IS RETURNED TO THE TRANSFERRING AGENCY.												
011							TRANSFERS TO OTHER AGENCIES OR DEPARTMENTS												11/01/88
	A	1414					ADVANCES TO OTHERS BY NON-EXPENDITURE TRANSFER							030-399	99.00				
		G					GOVERNMENT			X				910-959					
					1011		AUTHORITY												

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							T-L C-P G-N A-B D-R F-U							ATH ATH TRN APR PRG CST							UPDATED	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION							SRC TMG TYP CAT FIN CAT							ON	
							- AND -															
B	4512						APPORTIONMENT AVAILABLE FOR DISTRIBUTION -														SAME AS A	SAME AS A
							SUBSEQUENT QUARTERS															
		AD					CATEGORY A APPORT. - DIRECT PROGRAM										X	X				
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM										X	X				
		BD					CATEGORY B APPORT. - DIRECT PROGRAM										X	X				
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM										X	X				
					4520		ALLOCATIONS TO OTHERS															
							NOTE: REVERSE IF A PORTION OF FUNDS RECEIVED IS															
							RETURNED TO THE TRANSFERRING AGENCY.															
012							ESTABLISHMENT OF ANTICIPATED FUNDING UNDER															11/01/88
							CONSOLIDATED WORKING FUNDS PENDING TRANSFER OF															
							FUNDS (SPECIFIC AGREEMENTS)															
A	4530						ALLOCATIONS FROM OTHERS														500-599	99.00
					4512		APPORTIONMENT AVAILABLE FOR DISTRIBUTION -															
							SUBSEQUENT QUARTERS															
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM										X	X				
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM										X	X				
							NOTE: ALLOCATIONS FROM OTHERS CONSIST OF THOSE															
							FROM OTHER AGENCY TRANSFERS (TC 010) AND ARE															
							DISTINGUISHABLE BY IMN RANGE. IF FUNDING															
							AGREEMENTS ARE NOT FULLY FUNDED (IGA), ALSO USE TC															
							023.															
013							AVAILABILITY OF APPORTIONMENT AT BEGINNING OF															11/01/88
							QUARTER															
A	4512						APPORTIONMENT AVAILABLE FOR DISTRIBUTION -														000-599	99.00
							SUBSEQUENT QUARTERS														900-999	
		AD					CATEGORY A APPORT. - DIRECT PROGRAM										X	X				

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							HHS TRANSACTION CODES										UPDATED	
							T-L C-P G-N A-B D-R F-U											
							ATH ATH TRN APR PRG CST										ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS		
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X					
		BD					CATEGORY B APPORT. - DIRECT PROGRAM					X	X					
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X					
				4511			APPORTIONMENT AVAILABLE FOR DISTRIBUTION - CURRENT											
							QUARTER											
		AD					CATEGORY A APPORT. - DIRECT PROGRAM					X	X					
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X					
		BD					CATEGORY B APPORT. - DIRECT PROGRAM					X	X					
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X					
							NOTE: SEE TC 024 TO DEFER AVAILABILITY OF											
							OBLIGATIONAL AUTHORITY FOR INDEFINITE PERIOD OF											
							TIME.											
014							INITIAL CAPITALIZATION OF FUNDS APPROPRIATED FOR										11/01/88	
							WORKING CAPITAL/REVOLVING FUNDS											
	A	1011					AUTHORITY								000-029	99.00		
						3213	APPROPRIATED FOR REVOLVING AND MANAGEMENT FUNDS											
							NOTE: USE FOR WARRANTS TO MEET INSUFFICIENCIES FOR											
							LOAN PROGRAMS.											
016							TRANSFER OF UNOBLIGATED BALANCES, OTHER THAN										11/01/88	
							CURRENT YEAR AUTHORIZATIONS, BETWEEN											
							APPROPRIATIONS OR OTHER AGENCIES (TRANSFERS IN)											
							REAPPROPRIATIONS											
	A	4190					TRANSFERS - PRIOR-YEAR AUTHORITY								000-599	99.00		
															900-999			
						4450	UNAPPORTIONED AUTHORITY - AVAILABLE											
		D					DIRECT PROGRAM						X					
		R					REIMBURSABLE PROGRAM						X					

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TC#	DR	SUB	COST	GL	CR	SUB	COST	DESCRIPTION	HHS TRANSACTION CODES								FD-GRP	OBJECT CLASS	UPDATED ON				
									T-L	C-P	G-N	A-B	D-R	F-U	ATH	ATH				TRN	APR	PRG	CST
									SRC	TMG	TYP	CAT	FIN	CAT									
								- AND -															
B		1011						AUTHORITY								SAME AS A	SAME AS A						
						3100		APPROPRIATED CAPITAL															
								NOTE: USE REVERSE CODE FOR TRANSFERS OUT. CASH															
								TRANSFERRED IN WILL BE THE NET AMOUNT REFLECTED IN															
								TC'S 017, 018, AND 019, AS APPLICABLE.															
017								TRANSFER OF GROSS UNDELIVERED UNPAID OBLIGATIONS										11/01/88					
								BETWEEN APPROPRIATIONS OR TO OTHER AGENCIES															
								(TRANSFERS IN)															
A		4190						TRANSFERS - PRIOR-YEAR AUTHORITY								000-599	MAJOR OC'S 10, 40 AND 90						
																900-999							
						4800		UNDELIVERED ORDERS															
								- AND -															
B		1011						AUTHORITY								SAME AS A	SAME AS A						
						3100		APPROPRIATED CAPITAL															
								NOTE: USE REVERSE CODE FOR TRANSFERS OUT. CASH															
								TRANSFERRED IN WILL BE THE NET AMOUNT REFLECTED IN															
								TC'S 017, 018, AND 019, AS APPLICABLE.															
018								TRANSFER OF GROSS DELIVERED UNPAID OBLIGATIONS										09/22/92					
								BETWEEN APPROPRIATIONS OR TO OTHER AGENCIES															
								(TRANSFERS IN)															
A		1011						AUTHORITY								900-999							
																000-599							
						2110		ACCOUNTS PAYABLE									MAJOR OC'S 24-26, 31-33,						

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										T-L	C-P	G-N	A-B	D-R	F-U			UPDATED
TC#	DR	SUB	COST	GL	CR	SUB	COST	DESCRIPTION	ATH	ATH	TRN	APR	PRG	CST				ON
									SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS		
019				G				GOVERNMENT			X					41, 96		
				N				NON-GOVERNMENT			X							
				2190				OTHER ACCRUED LIABILITIES								MAJOR OC'S 11-13, 21-23,		
				G				GOVERNMENT			X					42-44 (EXCLUSIVE OF		
				N				NON-GOVERNMENT			X					42.12), 90		
								NOTE: USE REVERSE CODE FOR TRANSFERS OUT. CASH										
								TRANSFERRED IN WILL BE THE NET AMOUNT REFLECTED IN										
								TC'S 017, 018, AND 019, AS APPLICABLE.										
							TRANSFERS OF GROSS RECEIVABLE BETWEEN									11/01/88		
							APPROPRIATIONS OR BETWEEN OTHER AGENCIES											
							(TRANSFERS IN)											
A	1311							ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED							000-599	61.74		
		G						GOVERNMENT			X				900-999			
		N						NON-GOVERNMENT			X							
	1312							REFUNDS RECEIVABLE								ALL OTHER		
		G						GOVERNMENT			X							
		N						NON-GOVERNMENT			X							
	1314							ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED								61.61, 61.62, 61.65,		
																61.69		
				1011				AUTHORITY										
								NOTE: USE REVERSE CODE FOR TRANSFERS OUT. CASH										
								TRANSFERRED IN WILL BE THE NET AMOUNT REFLECTED IN										
								TC'S 017, 018, AND 019, AS APPLICABLE.										
020								INDEFINITE BORROWING AUTHORITY									07/30/96	
A	4142							CURRENT-YEAR BORROWING AUTHORITY REALIZED -								99.00		
								INDEFINITE										
		CL						CURRENT AUTHORITY - SUBSTANTIVE LAW		X	X							

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						HHS TRANSACTION CODES										UPDATED	
						T-L C-P G-N A-B D-R F-U											
						ATH ATH TRN APR PRG CST										ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS		
DEFER ALLOTMENT OF FUNDS IN THE SSI/BLACK LUNG PROGRAMS WHERE COLLECTION OF OVERPAYMENTS DO NOT PARALLEL/MATCH THE ANTICIPATED RECOVERY OF PRIOR YEAR AUTHORITY APPORTIONED.																	
NOTE: REVERSE WHEN FUNDS ARE TO BE MADE AVAILABLE FOR ALLOTMENT/ALLOWANCE. ALSO SEE TC 33A TO RESERVE ALLOWANCE AUTHORITY.																	
02A							EXERCISE BORROWING AUTHORITY FROM TREASURY (PUBLIC DEBT) AND FEDERAL FINANCING BANK (AGENCY DEBT)										11/01/88
A	1011						AUTHORITY								015-025		
															030-399		
						2511	PRINCIPAL PAYABLE TO TREASURY - BORROWING								61.4U		
						2521	BORROWING FROM FEDERAL FINANCING BANK (FFB) - BORROWING								61.4Y		
							NOTE: MUST BE FOLLOW-ON TO TC OOD OR 020. REPAYMENT RECORDED BY TC 19B.										
							NOTE: THIS IS A NON-EXPENDITURE TRANSACTION. USE SF 1151.										
030							TO ISSUE ALLOTMENTS FROM THE APPORTIONMENT										11/01/88
A	4511						APPORTIONMENT AVAILABLE FOR DISTRIBUTION - CURRENT QUARTER								000-599	99.00	
															900-999		
	AD						CATEGORY A APPORT. - DIRECT PROGRAM					X	X				
	AR						CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X				
	BD						CATEGORY B APPORT. - DIRECT PROGRAM					X	X				
	BR						CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X				
						4611	ALLOTMENTS AVAILABLE FOR COMMITMENT/OBLIGATION										
	AD						CATEGORY A APPORT. - DIRECT PROGRAM					X	X				
	AR						CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X				

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										T-L	C-P	G-N	A-B	D-R	F-U			UPDATED
TC#	GL	DR	SUB	COST	GL	CR	SUB	COST	DESCRIPTION	ATH	ATH	TRN	APR	PRG	CST			ON
										SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS	
					BD				CATEGORY B APPORT. - DIRECT PROGRAM					X	X			
					BR				CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X			
031									TO ISSUE ALLOWANCES FROM THE ALLOTMENT									11/01/88
A	4611								ALLOTMENTS AVAILABLE FOR COMMITMENT/OBLIGATION								000-599 99.00	
		AD							CATEGORY A APPORT. - DIRECT PROGRAM					X	X		900-999	
		AR							CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X			
		BD							CATEGORY B APPORT. - DIRECT PROGRAM					X	X			
		BR							CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X			
					4612				ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION									
					AD				CATEGORY A APPORT. - DIRECT PROGRAM					X	X			
					AR				CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X			
					BD				CATEGORY B APPORT. - DIRECT PROGRAM					X	X			
					BR				CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X			
032									TO ISSUE ALLOTMENTS FOR FUNDS NOT REQUIRED TO BE APPORTIONED									11/01/88
A	4620								OTHER FUNDS AVAILABLE FOR COMMITMENT/OBLIGATION								000-599 99.00	
																	900-999	
					4611				ALLOTMENTS AVAILABLE FOR COMMITMENT/OBLIGATION									
					AD				CATEGORY A APPORT. - DIRECT PROGRAM					X	X			
					AR				CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X			
					BD				CATEGORY B APPORT. - DIRECT PROGRAM					X	X			
					BR				CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X			
									NOTE: NOT APPLICABLE TO TRUST FUND BENEFIT									
									PAYMENTS, 960 OR 999 IMN RANGE; HOWEVER, THIS									
									RANGE MAY HAVE ADMINISTRATIVE EXPENSE.									
037									OBLIGATION PLAN									11/01/88

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		GL		GL				T-L C-P G-N A-B D-R F-U				UPDATED					
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	ATH	ATH	TRN	APR	PRG	CST				ON
								SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	
A	4611						ALLOTMENTS AVAILABLE FOR COMMITMENT/OBLIGATION							000-599	MAJOR OC'S 10-44, 90		
	AD						CATEGORY A APPORT. - DIRECT PROGRAM					X	X	900-999			
	AR						CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X				
	BD						CATEGORY B APPORT. - DIRECT PROGRAM					X	X				
	BR						CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X				

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							HHS TRANSACTION CODES										UPDATED	
							T-L C-P G-N A-B D-R F-U											
							ATH ATH TRN APR PRG CST											
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	ON	
041							COMMITMENTS - NO TEST FOR AVAILABILITY OF FUNDS -										11/01/88	
							* (COMPUTER WILL ACCEPT EVEN THOUGH SUFFICIENT											
							FUNDS TO COVER ARE NOT AVAILABLE IN 4611 & 4612 -											
							TO BE USED PENDING ISSUANCE OF ALLOTMENTS AND											
							ALLOWANCES.) *											
A		9999					PROGRAMMING ENTRY											
					9999		PROGRAMMING ENTRY											
							NOTE: THE EFFECT ON THE ACCOUNTS WILL BE THE SAME											
							AS TC 040, AS APPROPRIATE.											
050							OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS										02/27/97	
							FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE											
							COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - *											
							(COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS.											
							VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES,											
							BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION											
							ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE											
							TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING											
							FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN											
							AVAILABLE BALANCES.) *											
							* IF PREVIOUSLY COMMITTED *											
A		4700					COMMITMENTS							000-599	MAJOR OC'S 10-40, 90			
	AD						CATEGORY A APPORT. - DIRECT PROGRAM				X	X		900-999	(EXCEPT 97)			
	AR						CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X						
	BD						CATEGORY B APPORT. - DIRECT PROGRAM				X	X						
	BR						CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X						
					4612		ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION											
						AD	CATEGORY A APPORT. - DIRECT PROGRAM				X	X						
						AR	CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X						
						BD	CATEGORY B APPORT. - DIRECT PROGRAM				X	X						
						BR	CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X						

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							HHS TRANSACTION CODES												UPDATED ON	
TC#	DR	SUB	COST	GL CR	SUB	COST	DESCRIPTION	T-L	C-P	G-N	A-B	D-R	F-U	ATH	ATH	TRN	APR	PRG	CST	
								SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS				
F	4240						UNFILLED CUSTOMER ORDERS - OBLIGATED													SAME AS A SAME AS E
					4230		UNFILLED CUSTOMER ORDERS - UNOBLIGATED													
							- AND -													
							* IF TRANSFERS FROM OTHER FEDERAL AGENCIES *													
							(ADVANCES REDUCED UPON ACCRUAL OF EXPENDITURES)													
G	2312						ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE													400-499
							TRANSFER													960-999
		G					GOVERNMENT				X									
					5200		REVENUE FROM SERVICES PROVIDED													MAJOR OC'S 11-13, 21-23,
				G			GOVERNMENT				X									42-44
							- OR -													
							* IF CONSOLIDATED WORKING FUND *													
							(ADVANCES REDUCED UPON ACCRUAL OF EXPENDITURES)													
H	2313						ADVANCES - ALL OTHER													500-599
		G					GOVERNMENT				X									
					5200		REVENUE FROM SERVICES PROVIDED													SAME AS G
							- OR -													
							* FOR OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED *													
							(BASED UPON ACCRUAL OF EXPENDITURES IN B)													
I	1314						ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED													000-399
																				900-959
					5200		REVENUE FROM SERVICES PROVIDED													SAME AS G
							- AND -													

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HHS TRANSACTION CODES

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							T-L C-P G-N A-B D-R F-U														UPDATED	
							ATH ATH TRN APR PRG CST														ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS						
							* REVERSE PRIOR RECORDED UNFUNDED LIABILITY *															
J	2225						ACCRUED UNFUNDED FECA LIABILITY							SAME AS A	13.14							
		G					GOVERNMENT			X												
					7401		PRIOR-YEAR UNFUNDED FECA EXPENSE															
					GD		GOVERNMENT - DIRECT PROGRAM			X		X										
					U		UNFUNDED						X									
							- AND -															
							* FOR AMOUNT OF DIRECT EXPENSE IN D *															
K	3100						APPROPRIATED CAPITAL							030-599	SAME AS D							
														910-999								
					5700		APPROPRIATED CAPITAL USED															
							- (CONTINUED FROM B) OR -															
							* PRIOR-YEAR OBLIGATIONS/ACCRUED EXPENDITURES -															
							UPWARD ADJUSTMENT - UNEXPIRED/EXPIRED *															
L	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION							SAME AS A	SAME AS B							
		AD					CATEGORY A APPORT. - DIRECT PROGRAM				X	X										
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X										
		BD					CATEGORY B APPORT. - DIRECT PROGRAM				X	X										
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X										
					4981		UPWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED															
							AUTHORITY - UNPAID															
		AD					CATEGORY A APPORT. - DIRECT PROGRAM				X	X										
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X										
		BD					CATEGORY B APPORT. - DIRECT PROGRAM				X	X										
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X										
							- OR -															

							HHS TRANSACTION CODES												UPDATED	

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										T-L	C-P	G-N	A-B	D-R	F-U					UPDATED
TC#	DR	SUB	COST	GL	CR	SUB	COST	DESCRIPTION	ATH	ATH	TRN	APR	PRG	CST						
									SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP		OBJECT	CLASS	ON	
		AR						CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X						
		BD						CATEGORY B APPORT. - DIRECT PROGRAM					X	X						
		BR						CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X						
			4881					UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED												
								ORDERS - UNPAID												
		AD						CATEGORY A APPORT. - DIRECT PROGRAM					X	X						
		AR						CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X						
		BD						CATEGORY B APPORT. - DIRECT PROGRAM					X	X						
		BR						CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X						
								- OR -												
								* PRIOR-YEAR OBLIG/UNDELIVERED ORDERS - DOWNWARD												
								ADJUSTMENT - UNEXPIRED * (ALSO DO R ENTRY)												
P	4871							DOWNWARD ADJUSTMENT OF PRIOR-YEAR UNDELIVERED								000-199		SAME AS E		
								ORDERS - UNPAID								400-459				
		AD						CATEGORY A APPORT. - DIRECT PROGRAM					X	X		500-559				
		AR						CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X		900-939				
		BD						CATEGORY B APPORT. - DIRECT PROGRAM					X	X		960-979				
		BR						CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X						
			4310					ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS												
		AD						CATEGORY A APPORT. - DIRECT PROGRAM					X	X						
		AR						CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X						
		BD						CATEGORY B APPORT. - DIRECT PROGRAM					X	X						
		BR						CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X						
								- OR -												
								* PRIOR-YEAR OBLIGATIONS/UNDELIVERED ORDERS -												
								DOWNWARD ADJUSTMENT - EXPIRED *												
Q	4871							DOWNWARD ADJUSTMENT OF PRIOR-YEAR UNDELIVERED								100-399		SAME AS E		
								ORDERS - UNPAID								430-499				
		AD						CATEGORY A APPORT. - DIRECT PROGRAM					X	X		530-599				

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							T-L C-P G-N A-B D-R F-U							ATH ATH TRN APR PRG CST							UPDATED	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	ON					
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X		940-959							
		BD					CATEGORY B APPORT. - DIRECT PROGRAM					X	X		980-999							
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X									
		4612					ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION															
		AD					CATEGORY A APPORT. - DIRECT PROGRAM					X	X									
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X									
		BD					CATEGORY B APPORT. - DIRECT PROGRAM					X	X									
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X									
							- (CONTINUED FROM M OR P) AND -															
							* ALLOWANCE INCREASE DUE TO DOWNWARD															
							OBLIGATION ADJUSTMENT *															
R 4590							APPORTIONMENTS - UNAVAILABLE								000-199	SAME AS B						
		AD					CATEGORY A APPORT. - DIRECT PROGRAM					X	X		400-459							
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X		500-559							
		BD					CATEGORY B APPORT. - DIRECT PROGRAM					X	X		900-939							
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X		960-979							
		4612					ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION															
		AD					CATEGORY A APPORT. - DIRECT PROGRAM					X	X									
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X									
		BD					CATEGORY B APPORT. - DIRECT PROGRAM					X	X									
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X									
							NOTE: IF NOT PREVIOUSLY COMMITTED, LEAVE "OTHER															
							DOCUMENT" FIELDS BLANK. IF THE ENTIRE AMOUNT OF															
							THE COMMITMENT IS TO BE DECOMMITTED REGARDLESS OF															
							THE AMOUNT OBLIGATED UNDER THIS TRANSACTION, ENTER															
							THE COMMITMENT DOCUMENT REFERENCE CODE AND															
							DOCUMENT NUMBER IN THE "OTHER DOCUMENT" FIELDS.															
							IF A PARTIAL DECOMMITMENT IS NECESSARY IN AN															
							AMOUNT DIFFERENT THAN THE AMOUNT OBLIGATED UNDER															
							THIS TRANSACTION, LEAVE THE "OTHER DOCUMENT"															
							FIELDS BLANK AND ALSO ENTER A NEGATIVE TRANSACTION															

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[illegible]

							HHS TRANSACTION CODES											
							T-L C-P G-N A-B D-R F-U											
							ATH ATH TRN APR PRG CST										UPDATED	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS	ON		
					NR		NON-GOVERNMENT - REIMBURSABLE PROGRAM			X		X			11.3A-11.3C, 11.3S, 11.51-11.52, 11.57-11.5L, 11.5W-11.5Z, 11.81-11.82, 11.85, 11.8A, 12.11-12.1Z, 1300'S (EXCEPT 13.12)			
					2211		ACCRUED FUNDED PAYROLL											
							- AND -											
B	6904						ANNUAL AND COMPENSATORY LEAVE - UNFUNDED							SAME AS A	51.11, 51.12			
		ND					NON-GOVERNMENT - DIRECT PROGRAM			X		X						
		NR					NON-GOVERNMENT - REIMBURSABLE PROGRAM			X		X						
					2221		ACCRUED UNFUNDED ANNUAL LEAVE											
							- AND -											
C	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION							SAME AS A	SAME AS A			
		AD					CATEGORY A APPORT. - DIRECT PROGRAM				X	X						
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X						
		BD					CATEGORY B APPORT. - DIRECT PROGRAM				X	X						
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X						
					4901		EXPENDED AUTHORITY - UNPAID											
		AD					CATEGORY A APPORT. - DIRECT PROGRAM				X	X						
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X						
		BD					CATEGORY B APPORT. - DIRECT PROGRAM				X	X						
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X						
							- OR -											
							* IF TRANSFERS FROM OTHER FEDERAL AGENCIES *											
D	2312						ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE TRANSFER							400-499 960-999	SAME AS A			

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							HHS TRANSACTION CODES											

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TC#	GL			GL			DESCRIPTION	T-L	C-P	G-N	A-B	D-R	F-U	UPDATED
	DR	SUB	COST	CR	SUB	COST		ATH	ATH	TRN	APR	PRG	CST	
								SRC	TMG	TYP	CAT	FIN	CAT	
B 4250		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X	42.12)
		BD					CATEGORY B APPORT. - DIRECT PROGRAM					X	X	
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X	
			4901				EXPENDED AUTHORITY - UNPAID							
		AD					CATEGORY A APPORT. - DIRECT PROGRAM					X	X	
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X	
		BD					CATEGORY B APPORT. - DIRECT PROGRAM					X	X	
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X	
							- AND -							
							* FOR REIMBURSABLE TRANSACTIONS *							
							(GR/NR TRANSACTIONS)							
						REIMBURSEMENTS AND OTHER INCOME EARNED							SAME AS A SAME AS A	
C 6101														
			4240				UNFILLED CUSTOMER ORDERS - OBLIGATED							
							- ALSO -							
							OPERATING/PROGRAM EXPENSES							SAME AS A SAME AS A
		GD					GOVERNMENT - DIRECT PROGRAM				X		X	
		GR					GOVERNMENT - REIMBURSABLE PROGRAM				X		X	
		ND					NON-GOVERNMENT - DIRECT PROGRAM				X		X	
		NR					NON-GOVERNMENT - REIMBURSABLE PROGRAM				X		X	
			2140				ACCRUED INTEREST PAYABLE							43.11-43.1Z
		G					GOVERNMENT				X			
		N					NON-GOVERNMENT				X			
		2190				OTHER ACCRUED LIABILITIES							MAJOR OC'S 21-23, 42	
	G					GOVERNMENT				X			(EXCLUSIVE OF 42.12), 44	
	N					NON-GOVERNMENT				X				
		2211				ACCRUED FUNDED PAYROLL							MAJOR OC'S 11-13	

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							T-L C-P G-N A-B D-R F-U									UPDATED	
							ATH ATH TRN APR PRG CST									ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS		
							- OR -										
							* CURRENT YEAR OBLIGATIONS/UNDELIVERED ORDERS *										
D	4700						COMMITMENTS							SAME AS A	MAJOR OC'S 24-26, 31-33,		
															41, 90		
					4801		UNDELIVERED ORDERS - UNPAID										
				AD			CATEGORY A APPORT. - DIRECT PROGRAM				X	X					
				AR			CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X					
				BD			CATEGORY B APPORT. - DIRECT PROGRAM				X	X					
				BR			CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X					
							- AND -										
							* FOR REIMBURSABLE TRANSACTIONS *										
							(GR/NR TRANSACTIONS)										
E	4240						UNFILLED CUSTOMER ORDERS - OBLIGATED							SAME AS D	SAME AS D		
					4230		UNFILLED CUSTOMER ORDERS - UNOBLIGATED										
							- AND -										
							* IF TRANSFERS FROM OTHER FEDERAL AGENCIES *										
F	2312						ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE							400-499			
							TRANSFER							960-999			
		G					GOVERNMENT			X							
					5200		REVENUE FROM SERVICES PROVIDED								MAJOR OC'S 11-13, 21-23,		
				G			GOVERNMENT			X					42-44		
							- OR -										
							* IF CONSOLIDATED WORKING FUND *										

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							T-L C-P G-N A-B D-R F-U										UPDATED	
							ATH ATH TRN APR PRG CST											
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	ON	
G	2313						ADVANCES - ALL OTHER							500-599	SAME AS F			
		G					GOVERNMENT			X								
					5200		REVENUE FROM SERVICES PROVIDED											
							- OR -											
							FOR ALL OTHR REIMBURSABLE TRANSACTIONS TO BE BILLED											
							(BASED UPON ACCRUAL OF EXPENDITURES IN "A" ENTRY)											
H	1314						ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED							000-399	SAME AS F			
														900-959				
					5200		REVENUE FROM SERVICES PROVIDED											
							- AND -											
							* FOR AMOUNT OF DIRECT EXPENSE IN C *											
I	3100						APPROPRIATED CAPITAL							030-599	SAME AS A			
														910-999				
					5700		APPROPRIATED CAPITAL USED											
055							CANCELLATION OF UNEXPENDED OBLIGATION/UNDELIVERED											09/20/96
							ORDERS IN EXPIRED ACCOUNTS											
A	4820						UNDELIVERED ORDERS - CANCELLED							100-399	24-26, 31-33, 41			
		AD					CATEGORY A APPORT. - DIRECT PROGRAM				X	X		940-949				
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X		980-999				
		BD					CATEGORY B APPORT. - DIRECT PROGRAM				X	X						
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X						
					4612		ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION											
						AD	CATEGORY A APPORT. - DIRECT PROGRAM				X	X						
						AR	CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X						

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						T-L C-P G-N A-B D-R F-U										UPDATED	
						ATH ATH TRN APR PRG CST										ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	
					BD		CATEGORY B APPORT. - DIRECT PROGRAM					X	X				
					BR		CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X				
							- AND -										
							* FOR REIMBURSABLE TRANSACTIONS *										
							(GR/NR TRANSACTIONS)										
B	4210						ANTICIPATED REIMBURSEMENTS AND OTHER INCOME								SAME AS A	SAME AS A	
					4240		UNFILLED CUSTOMER ORDERS - OBLIGATED										
							- OR -										
							* CANCELLATION OF EXPENDED APPROPRIATIONS/										
							ACCRUED EXPENDITURES IN EXPIRED ACCOUNTS *										
C	4920						EXPENDED AUTHORITY - CANCELLED								SAME AS A	11-13, 21-23, 42-44	
		AD					CATEGORY A APPORT. - DIRECT PROGRAM					X	X			(EXCEPT FOR 42.12)	
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X				
		BD					CATEGORY B APPORT. - DIRECT PROGRAM					X	X				
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X				
					4612		ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION										
		AD					CATEGORY A APPORT. - DIRECT PROGRAM					X	X				
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X				
		BD					CATEGORY B APPORT. - DIRECT PROGRAM					X	X				
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X				
							- AND -										
D	2140						ACCRUED INTEREST PAYABLE								SAME AS A	43.11, 43.19	
		G					GOVERNMENT			X							
		N					NON-GOVERNMENT			X							
	2190						OTHER ACCRUED LIABILITIES								SAME AS A	21-23, 42 (EXCEPT FOR	
		G					GOVERNMENT			X						42.12), 43.20'S, 44	

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							T-L C-P G-N A-B D-R F-U									UPDATED	
							ATH ATH TRN APR PRG CST									ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	
058							CANCELLATION OF AUDIT DISALLOWANCE RECEIVABLE (REFUND) IN EXPIRED ACCOUNTS										09/19/96
A	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION							100-399	25, 41		
		AD					CATEGORY A APPORT. - DIRECT PROGRAM				X	X		940-959			
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X		980-999			
		BD					CATEGORY B APPORT. - DIRECT PROGRAM				X	X					
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X					
					4920		EXPENDED AUTHORITY - CANCELLED										
		AD					CATEGORY A APPORT. - DIRECT PROGRAM				X	X					
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X					
		BD					CATEGORY B APPORT. - DIRECT PROGRAM				X	X					
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X					
							- AND -										
B	3100						APPROPRIATED CAPITAL							SAME AS A	SAME AS A		
					1315		AUDIT DISALLOWANCES RECEIVABLE										
					N		NON-GOVERNMENT			X							
							NOTE: THIS TC MUST BE FOLLOWED BY TC 133 TO REESTABLISH THE RECEIVABLE UNDER THE MISCELLANEOUS RECEIPTS CLASSIFICATION.										
059							CLOSING OF FINANCIAL ASSISTANCE AWARDS (PROGRAM FUNDS - GRANTS, CONTRACTS, LOANS, AGREEMENTS, ETC.) FINANCED THROUGH PMS BASED UPON APPROVED "FINAL REPORT OF EXPENDITURE" (FROE) AT END OF PROJECT PERIOD OR AWARD.										09/26/96
							* FOR CURRENT YEAR *										
A	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION							000-599	MAJOR OC'S 25, 33, 41		
		AD					CATEGORY A APPORT. - DIRECT PROGRAM				X	X		900-999			

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TC#	GL			GL			DESCRIPTION	T-L	C-P	G-N	A-B	D-R	F-U							UPDATED	
	DR	SUB	COST	CR	SUB	COST		ATH	ATH	TRN	APR	PRG	CST	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X								
		BD					CATEGORY B APPORT. - DIRECT PROGRAM					X	X								
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X								
			4801				UNDELIVERED ORDERS - UNPAID														
		AD					CATEGORY A APPORT. - DIRECT PROGRAM					X	X								
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X								
		BD					CATEGORY B APPORT. - DIRECT PROGRAM					X	X								
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X								
						- AND -															
						* FOR PRIOR-YEAR UPWARD ADJUSTMENT-EXPIRED/UNEXPIRED *															
B	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION												SAME AS A	SAME AS A	
		AD					CATEGORY A APPORT. - DIRECT PROGRAM					X	X								
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X								
		BD					CATEGORY B APPORT. - DIRECT PROGRAM					X	X								
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X								
			4881				UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED														
							ORDERS - UNPAID														
		AD					CATEGORY A APPORT. - DIRECT PROGRAM					X	X								
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X								
		BD					CATEGORY B APPORT. - DIRECT PROGRAM					X	X								
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X								
						- OR -															
						* FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - UNEXPIRED *															
C	4871						DOWNWARD ADJUSTMENT OF PRIOR-YEAR UNDELIVERED												000-199	SAME AS A	
							ORDERS - UNPAID												400-459		
		AD																			

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							T-L	C-P	G-N	A-B	D-R	F-U	UPDATED	
TC#	DR	SUB	COST	GL CR	SUB	COST	DESCRIPTION	ATH	ATH	TRN	APR	PRG	CST	ON
								SRC	TMG	TYP	CAT	FIN	CAT	
				BD			CATEGORY B APPORT. - DIRECT PROGRAM				X	X		
				BR			CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X		
							- AND -							
B	2110						ACCOUNTS PAYABLE							SAME AS A SAME AS A
		G					GOVERNMENT			X				
		N					NON-GOVERNMENT			X				
				1011			AUTHORITY							
05B							CANCELLATION OF ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE REFUNDS							09/19/9
							* FOR THE FUNDED ALLOWANCES *							
A	4920						EXPENDED AUTHORITY - CANCELLED							100-399 ALL MAJOR OC'S
		AD					CATEGORY A APPORT. - DIRECT PROGRAM				X	X		940-959
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X		980-999
		BD					CATEGORY B APPORT. - DIRECT PROGRAM				X	X		
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X		
				4612			ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION							
		AD					CATEGORY A APPORT. - DIRECT PROGRAM				X	X		
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X		
		BD					CATEGORY B APPORT. - DIRECT PROGRAM				X	X		
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X		
							- AND -							
B	1319						ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE							SAME AS A SAME AS A
		F					FUNDED					X		
				3100			APPROPRIATED CAPITAL							
							- OR -							

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GL							GL							T-L C-P G-N A-B D-R F-U							UPDATED	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	ATH	ATH	TRN	APR	PRG	CST	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS	ON
061							TRAVEL ADVANCES AND EMPLOYEE EMERGENCY PAYMENTS															09/26/96
	A	1411					TRAVEL ADVANCES AND EMERGENCY EMPLOYEE PAYMENTS													000-599	61.71, 61.7C, 61.7G	
		N					NON-GOVERNMENT			X										900-999		
					1012		DISBURSEMENTS (OTHER THAN PAYROLL)															
							- AND -															
	B	4901					EXPENDED AUTHORITY - UNPAID													SAME AS A	SAME AS A	
		AD					CATEGORY A APPORT. - DIRECT PROGRAM				X	X										
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X										
		BD					CATEGORY B APPORT. - DIRECT PROGRAM				X	X										
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X										
					4902		EXPENDED AUTHORITY - PAID															
		AD					CATEGORY A APPORT. - DIRECT PROGRAM				X	X										
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X										
		BD					CATEGORY B APPORT. - DIRECT PROGRAM				X	X										
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X										
							NOTE: USE TC 242 FOR COLLECTION (REPAYMENT) OF UNUSED TRAVEL ADVANCES AND THE EMERGENCY PAYMENTS.															
062							ADVANCES TO NON-FEDERAL ENTITIES THROUGH THE PAYMENT MANAGEMENT SYSTEM (PMS)															01/30/97
	A	1413					ADVANCES TO NON-FEDERAL ENTITIES THROUGH PMS													030-599	61.71	
		N					NON-GOVERNMENT			X										910-999		
					1012		DISBURSEMENTS (OTHER THAN PAYROLL)															
							- AND -															

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							T-L C-P G-N A-B D-R F-U							ATH ATH TRN APR PRG CST							UPDATED	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC TMG TYP CAT FIN CAT							FD-GRP	OBJECT CLASS	ON					
							* TO MOVE UNDELIVERED ORDERS															
							FROM UNPAID TO PAID STATUS *															
B	4801						UNDELIVERED ORDERS - UNPAID							SAME AS A	SAME AS A							
		AD					CATEGORY A APPORT. - DIRECT PROGRAM					X	X									
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X									
		BD					CATEGORY B APPORT. - DIRECT PROGRAM					X	X									
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X									
							4802															
							UNDELIVERED ORDERS - PAID															
		AD					CATEGORY A APPORT. - DIRECT PROGRAM					X	X									
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X									
		BD					CATEGORY B APPORT. - DIRECT PROGRAM					X	X									
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X									
							NOTE: USE THIS TC (R) WHEN CANCELLING ADVANCE TO															
							PHS AND RECLASSIFYING ADVANCE AS A NON-FEDERAL															
							RECEIVABLE (SEE TC 070).															
065							TO RECORD PREPAID EXPENSES (PREVIOUSLY OBLIGATED								11/01/88							
							BUT NOT RECEIVED)															
A	1450						PREPAYMENTS							000-599	61.51							
		G					GOVERNMENT				X			900-999								
		N					NON-GOVERNMENT				X											
							1012															
							DISBURSEMENTS (OTHER THAN PAYROLL)															
							NOTE: FOLLOW THIS WITH TC 120 TO AMORTIZE THE															
							EXPENSE BY USAGE AFTER DELIVERY.															
066							CASHIER FUNDS (ESTABLISHED FROM OPDIV/AGENCY								11/01/88							
							APPROPRIATION AND REPORTED UNDER PRE-FIXED (41)															
							ACCOUNT.															
A	1120						IMPREST FUNDS															

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							HHS TRANSACTION CODES										UPDATED	
							T-L C-P G-N A-B D-R F-U											
							ATH ATH TRN APR PRG CST											
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	ON	
				1012			DISBURSEMENTS (OTHER THAN PAYROLL)											
							NOTE: INCREASE OR DECREASE THIS ENTRY BASED UPON											
							APPROVED CHANGE REQUEST IN THE AMOUNT HELD BY A											
							CASHIER AS IMPREST FUNDS.											
067							RECORDING OF UNDEPOSITED COLLECTIONS AT END OF										11/01/88	
							ACCOUNTING PERIOD											
	A	1110					UNDEPOSITED COLLECTIONS											
				2400			LIABILITY FOR DEPOSIT FUNDS AND SUSPENSE ACCOUNTS											
							AND UNRECONCILED CASH BALANCES											
							NOTE: REVERSE THIS ENTRY WHEN ACTUAL DEPOSIT IS											
							MADE.											
070							RECLASSIFY OVER-ADVANCE BY PMS TO OPDIV/AGENCY										11/01/88	
							ACCOUNTS RECEIVABLE (FOR COLLECTION WRITEOFF)											
	A	1312					REFUNDS RECEIVABLE							000-599	61.71			
		N					NON-GOVERNMENT			X				900-999				
				1012			DISBURSEMENTS (OTHER THAN PAYROLL)											
							NOTE: USE THIS TC ONLY WITH AN 062(R)											
							TRANSACTION.											
080							ESTIMATED ACCRUALS - PARTIAL - (CONSTRUCTIVE										09/19/96	
							RECEIPT UNDER CONTRACTS AND GRANTS) (NOT FINANCED											
							BY ADVANCE PAYMENTS)											
							* IF MAJOR OBJECT CLASSES 25 AND 41 *											
	A	6101					OPERATING/PROGRAM EXPENSES							000-599	25.9Z, 41.9Z			
		ND					NON-GOVERNMENT - DIRECT PROGRAM			X		X		900-999				
		NR					NON-GOVERNMENT - REIMBURSABLE PROGRAM			X		X						

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								HHS TRANSACTION CODES												UPDATED						
																				ON						
TC#	DR	SUB	COST	GL	CR	SUB	COST	DESCRIPTION	T-L	C-P	G-N	A-B	D-R	F-U	ATH	ATH	TRN	APR	PRG	CST						
									SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP		OBJECT CLASS									
G GOVERNMENT											X															
- OR -																										
* IF MANAGEMENT OR CONSOLIDATED WORKING FUND *																										
E	2313	G													500-599		SAME AS A									
ADVANCES - ALL OTHER																										
GOVERNMENT											X															
5200 REVENUE FROM SERVICES PROVIDED																										
GOVERNMENT											X															
- OR -																										
FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED (BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)																										
F	1314	N													000-399		SAME AS A									
ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED															900-959											
5200 REVENUE FROM SERVICES PROVIDED																										
NON-GOVERNMENT											X															
- AND -																										
* FOR AMOUNT OF DIRECT EXPENSE IN A *																										
G	3100	5700													SAME AS A		SAME AS A									
APPROPRIATED CAPITAL																										
APPROPRIATED CAPITAL USED																										
RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS)																										
* IF MAJOR OBJECT CLASSES 24-26, 31-32 AND 41 *																										

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TC#	DR	SUB	COST	GL	CR	SUB	COST	DESCRIPTION	HHS TRANSACTION CODES								FD-GRP	OBJECT CLASS	UPDATED ON
									T-L C-P G-N A-B D-R F-U										
									ATH ATH TRN APR PRG CST										
									SRC	TMG	TYP	CAT	FIN	CAT					
A	1511							OPERATING MATERIALS AND SUPPLIES HELD FOR USE								000-399	26.21-26.28, 26.4A-26.4Z,		
		M						MATERIALS AND SUPPLIES FOR USE								900-959	26.5A-26.5Z (EXCEPT FOR		
																	26.5C AND 26.5E),		
																	26.71-26.7Z, 26.91-26.9Z		
	1521							INVENTORY HELD FOR SALE								000-399	26.21-26.28, 26.4A-26.4Z,		
		S						MATERIALS AND SUPPLIES FOR SALE								900-959	26.5A-26.5Z (EXCEPT FOR		
																	26.5C AND 26.5E),		
																	26.71-26.7Z, 26.91-26.9Z		
	1571							STOCKPILE MATERIALS HELD IN RESERVE								000-399	26.41-26.49		
																900-959			
	1591							OTHER RELATED PROPERTY								000-599	26.5C AND 26.5E		
																900-999			
	1710							LAND								000-599	32.11		
																900-999			
	1721							CONSTRUCTION IN PROGRESS BY OTHER GOVERNMENT AGENCIES								000-599	32.51		
																900-999			
	1722							CONSTRUCTION IN PROGRESS - BY ALL OTHERS								000-599	32.52		
																900-999			
	1730							BUILDINGS								000-599	32.21-32.2C, 32.41		
																900-999			
	1740							OTHER STRUCTURES AND FACILITIES								000-599	32.31-32.3Z		
																900-999			
	1751							EQUIPMENT IN USE OTHER THAN IT (ADP & TC)								000-599	31.10-31.3Z, 31.50-31.7Z		
																900-999			
	1753							CENTRAL LIBRARY - EQUIPMENT & BOOKS								000-599	31.81-31.8Z		

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TC#	DR	SUB	COST	GL	SUB	COST	DESCRIPTION	HHS TRANSACTION CODES										FD-GRP	OBJECT CLASS	UPDATED ON		
								T-L		C-P		G-N		A-B		D-R					F-U	
								ATH	ATH	TRN	APR	PRG	CST	ATH	ATH	TRN	APR				PRG	CST
								SRC	TMG	TYP	CAT	FIN	CAT									
															900-999							
1756							IT (ADP & TC) EQUIPMENT IN USE								000-599	31.41, 31.47-31.49						
															900-999							
1810							ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE								000-599	31.AA, 32.60						
															900-999							
1830							IT (ADP AND TC) SOFTWARE								000-599	31.43, 31.4D						
															900-999							
6101							OPERATING/PROGRAM EXPENSES								000-599	MAJOR OC'S 24-26						
	GD						GOVERNMENT - DIRECT PROGRAM			X		X			900-999	(EXCLUSIVE OF THOSE SHOWN						
	GR						GOVERNMENT - REIMBURSABLE PROGRAM			X		X				ABOVE FOR 26'S), 31.90'S,						
	ND						NON-GOVERNMENT - DIRECT PROGRAM			X		X				41						
	NR						NON-GOVERNMENT - REIMBURSABLE PROGRAM			X		X										
					2110		ACCOUNTS PAYABLE									24-26, 31-32 (EXCLUSIVE						
				G			GOVERNMENT			X						OF 31.AA AND 32.60), 41						
				N			NON-GOVERNMENT			X												
					2990		OTHER LIABILITIES									31.AA, 32.60						
							- ALSO -															
							* FOR CURRENT YEAR *															
B 4801							UNDELIVERED ORDERS - UNPAID								000-599	SAME AS A						
	AD						CATEGORY A APPORT. - DIRECT PROGRAM				X	X			900-999							
	AR						CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X										
	BD						CATEGORY B APPORT. - DIRECT PROGRAM				X	X										
	BR						CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X										
					4901		EXPENDED AUTHORITY - UNPAID															
						AD	CATEGORY A APPORT. - DIRECT PROGRAM				X	X										
						AR	CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X										
						BD	CATEGORY B APPORT. - DIRECT PROGRAM				X	X										

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HHS TRANSACTION CODES

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								HHS TRANSACTION CODES													UPDATED ON	
TC#	DR	SUB	COST	GL	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	ON					
							- OR -															
							FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED															
							(BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)															
F	1314						ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED									SAME AS D						
					5100		REVENUE FROM GOODS SOLD								000-399							
					N		NON-GOVERNMENT			X					900-959							
					5200		REVENUE FROM SERVICES PROVIDED															
					N		NON-GOVERNMENT			X												
							- AND -															
							* FOR THE AMOUNT CAPITALIZED IN A *															
G	3100						APPROPRIATED CAPITAL								030-599							
															910-999							
					3211		INVESTMENT IN CAPITAL ASSETS								26.20, 26.40,							
															26.5A-26.5Z, 26.70,							
															26.90, 31.10-31.80,							
															31.AA, 32'S							
							- OR -															
							* FOR THE AMOUNT OF DIRECT EXPENSE IN A *															
H	3100						APPROPRIATED CAPITAL								SAME AS G							
					5700		APPROPRIATED CAPITAL USED								SAME AS A (EXCLUSIVE OF							
															THOSE SHOWN ABOVE IN G)							

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HHS TRANSACTION CODES

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							T-L C-P G-N A-B D-R F-U										UPDATED	
							ATH ATH TRN APR PRG CST										ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS		
082							ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT)									09/25/96		
							FOR ESTIMATED PAYMENTS OF CONTRACTORS/GRANTEES											
							UNDER AWARDS FINANCED THROUGH OTHER FEDERAL											
							AGENCIES FOR LETTERS OF CREDIT AND TIMING OF											
							PAYMENT ACTIVITIES											
A	6101						OPERATING/PROGRAM EXPENSES							030-599	MAJOR OC'S 25, 41			
		ND					NON-GOVERNMENT - DIRECT PROGRAM			X		X		910-999				
		NR					NON-GOVERNMENT - REIMBURSABLE PROGRAM			X		X						
				1418			ADVANCES TO OTHERS - ESTIMATED ACCRUALS											
				G			GOVERNMENT			X								
							- ALSO -											
B	4802						UNDELIVERED ORDERS - PAID							SAME AS A	SAME AS A			
		AD					CATEGORY A APPORT. - DIRECT PROGRAM				X	X						
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X						
		BD					CATEGORY B APPORT. - DIRECT PROGRAM				X	X						
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X						
				4902			EXPENDED AUTHORITY - PAID											
		AD					CATEGORY A APPORT. - DIRECT PROGRAM				X	X						
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X						
		BD					CATEGORY B APPORT. - DIRECT PROGRAM				X	X						
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X						
							- AND -											
							* FOR REIMBURSABLE TRANSACTIONS *											
							(GR/NR TRANSACTIONS)											
C	4250						REIMBURSEMENTS AND OTHER INCOME EARNED							SAME AS A	SAME AS A			
				4240			UNFILLED CUSTOMER ORDERS - OBLIGATED											
							- AND -											

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							T-L C-P G-N A-B D-R F-U									UPDATED	
							ATH ATH TRN APR PRG CST									ON	
TC#	DR	SUB	COST	CR	SUB	COST	SRC TMG TYP CAT FIN CAT							FD-GRP	OBJECT CLASS		
083							GRANTS MANAGEMENT FUND (MONTHLY ESTIMATED									11/01/88	
							ACCRUALS) FOR ESTIMATED PAYMENTS OF										
							CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUGH										
							LETTERS OF CREDIT AND TIMING OF PAYMENTS										
							ACTIVITIES										
A	2314						ADVANCES - ESTIMATED ACCRUALS							500-599	MAJOR OC'S 25, 41		
		G					GOVERNMENT				X						
					1418		ADVANCES TO OTHERS - ESTIMATED ACCRUALS										
					N		NON-GOVERNMENT				X						
							NOTE: AMOUNTS RECORDED IN TOTAL UNDER TC 083 MUST										
							AGREE WITH THE APPROPRIATION FUND ENTRIES UNDER TC										
							082										
084							ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY)									09/24/96	
							FOR AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES										
							INCLUDING THE GRANTS MANAGEMENT FUND-PMS FOR										
							LETTERS OF CREDIT OR TIMING OF PAYMENTS ACTIVITIES										
A	6101						OPERATING/PROGRAM EXPENSES							000-599	MAJOR OC'S 25, 41		
		ND					NON-GOVERNMENT - DIRECT PROGRAM				X		X	900-999			
		NR					NON-GOVERNMENT - REIMBURSABLE PROGRAM				X		X				
					1413		ADVANCES TO NON-FEDERAL ENTITIES THROUGH PMS										
					G		GOVERNMENT				X						
							- ALSO -										
							* FOR CURRENT YEAR *										
							(FOR PRIOR YEAR - SEE H, I, OR J)										
B	4802						UNDELIVERED ORDERS - PAID							SAME AS A	SAME AS A		
		AD					CATEGORY A APPORT. - DIRECT PROGRAM					X	X				

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HHS TRANSACTION CODES

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								HHS TRANSACTION CODES												UPDATED	
																				ON	
TC#	DR	SUB	COST	GL	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS				
								- OR -													
								FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED													
								(BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)													
F	1314							ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED							000-399	SAME AS D					
															900-999						
						5200		REVENUE FROM SERVICES PROVIDED													
						N		NON-GOVERNMENT			X										
								- AND -													
								* FOR THE AMOUNT OF DIRECT EXPENSE IN A *													
G	3100							APPROPRIATED CAPITAL							030-599	SAME AS A					
															910-999						
						5700		APPROPRIATED CAPITAL USED													
								- (CONTINUED FROM B) OR -													
								* FOR PRIOR-YEAR UPWARD ADJUSTMENT -													
								UNEXPIRED/ EXPIRED *													
H	4612							ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION							SAME AS A	SAME AS A					
		AD						CATEGORY A APPORT. - DIRECT PROGRAM				X	X								
		AR						CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X								
		BD						CATEGORY B APPORT. - DIRECT PROGRAM				X	X								
		BR						CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X								
						4882		UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED													
								ORDERS - PAID													
		AD						CATEGORY A APPORT. - DIRECT PROGRAM				X	X								
		AR						CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X								
		BD						CATEGORY B APPORT. - DIRECT PROGRAM				X	X								

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	GL		GL				T-L C-P G-N A-B D-R F-U										UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	ATH ATH TRN APR PRG CST									ON
							SRC TMG TYP CAT FIN CAT	FD-GRP		OBJECT CLASS							
085							GRANTS MANAGEMENT FUND (FOR ACTUAL MONTHLY/QUARTERLY OR FINAL EXPENDITURE REPORTS FROM GRANTEE FINANCED THROUGH TIMING OF PAYMENTS ACTIVITIES)										11/01/88
A	2311						ADVANCES FROM FEDERAL AGENCIES FOR DISBURSEMENT THROUGH MANAGEMENT FUNDS		500-599	MAJOR OC'S 25, 41							
	G						GOVERNMENT	X									
				1413			ADVANCES TO NON-FEDERAL ENTITIES THROUGH PMS										
				N			NON-GOVERNMENT	X									
							NOTE: ESTIMATED ACCRUALS MUST BE REVERSED UNDER TC 083 WHEN RECORDING ACTUAL ACCRUALS UNDER THIS TRANSACTION CODE.										
							NOTE: AMOUNTS RECORDED, IN TOTAL, UNDER TC 085 MUST AGREE WITH THE APPROPRIATION FUND ENTRIES UNDER TC 084 AND TC 092, AS APPROPRIATE.										
086							ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS-OF-CREDIT										09/25/96
A	6101						OPERATING/PROGRAM EXPENSES		000-599	MAJOR OC'S 25, 41							
	ND						NON-GOVERNMENT - DIRECT PROGRAM	X X	900-999								
	NR						NON-GOVERNMENT - REIMBURSABLE PROGRAM	X X									
				1418			ADVANCES TO OTHERS - ESTIMATED ACCRUALS										
				N			NON-GOVERNMENT	X									
							- ALSO -										
B	4802						UNDELIVERED ORDERS - PAID		SAME AS A	SAME AS A							

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							HHS TRANSACTION CODES										UPDATED	
							T-L C-P G-N A-B D-R F-U											
							ATH ATH TRN APR PRG CST											
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	ON	
							AD					X	X					
							AR					X	X					
							BD					X	X					
							BR					X	X					
					4902		EXPENDED AUTHORITY - PAID											
							AD					X	X					
							AR					X	X					
							BD					X	X					
							BR					X	X					
							- AND -											
							* FOR REIMBURSABLE TRANSACTIONS *											
							(CR/NT TRANSACTIONS)											
C	4250						REIMBURSEMENTS AND OTHER INCOME EARNED								SAME AS A	SAME AS A		
					4240		UNFILLED CUSTOMER ORDERS - OBLIGATED											
							- AND -											
							* IF TRANSFERS FROM OTHER FEDERAL AGENCIES *											
D	2312						ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE TRANSFER							400-499	MAJOR OC'S 25, 41			
														960-999				
		G					GOVERNMENT			X								
					5200		REVENUE FROM SERVICES PROVIDED											
						G	GOVERNMENT			X								
							- OR -											
							* IF MANAGEMENT OR CONSOLIDATED WORKING FUND *											
E	2313						ADVANCES - ALL OTHER							500-599	SAME AS D			
		G					GOVERNMENT			X								

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									HHS TRANSACTION CODES												UPDATED
																					ON
TC#	DR	SUB	COST	GL	CR	SUB	COST	DESCRIPTION	T-L	C-P	G-N	A-B	D-R	F-U	ATH	ATH	TRN	APR	PRG	CST	
									SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS				
						5200		REVENUE FROM SERVICES PROVIDED													
						G		GOVERNMENT			X										
								- OR -													
								FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED													
								(BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)													
F	1314							ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED													
						5200		REVENUE FROM SERVICES PROVIDED													
						N		NON-GOVERNMENT			X										
								- AND -													
								* FOR AMOUNT OF DIRECT EXPENSE IN A *													
G	3100							APPROPRIATED CAPITAL													
						5700		APPROPRIATED CAPITAL USED													
087								ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY)													
								- FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED													
								THROUGH LETTERS OF CREDIT													
A	6101							OPERATING/PROGRAM EXPENSES													
		ND						NON-GOVERNMENT - DIRECT PROGRAM			X		X								
		NR						NON-GOVERNMENT - REIMBURSABLE PROGRAM			X		X								
						1413		ADVANCES TO NON-FEDERAL ENTITIES THROUGH PMS													
						N		NON-GOVERNMENT			X										
								- ALSO -													

09/24/96

MAJOR OC'S 24-26, 41,
31.90'S

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							HHS TRANSACTION CODES										UPDATED	
							T-L C-P G-N A-B D-R F-U											
							ATH ATH TRN APR PRG CST											
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	ON	
							* FOR CURRENT YEAR *											
							(FOR PRIOR YEAR - SEE H, I, OR J)											
B	4802						UNDELIVERED ORDERS - PAID								SAME AS A	SAME AS A		
		AD					CATEGORY A APPORT. - DIRECT PROGRAM				X	X						
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X						
		BD					CATEGORY B APPORT. - DIRECT PROGRAM				X	X						
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X						
							4902 EXPENDED AUTHORITY - PAID											
		AD					CATEGORY A APPORT. - DIRECT PROGRAM				X	X						
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X						
		BD					CATEGORY B APPORT. - DIRECT PROGRAM				X	X						
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X						
							- AND -											
							* FOR REIMBURSABLE TRANSACTIONS *											
							(GR/NR TRANSACTIONS)											
C	4250						REIMBURSEMENTS AND OTHER INCOME EARNED								SAME AS A	SAME AS A		
							4240 UNFILLED CUSTOMER ORDERS - OBLIGATED											
							- AND -											
							* IF TRANSFERS FROM OTHER FEDERAL AGENCIES *											
D	2312						ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE								400-400			
							TRANSFER								960-999			
		G					GOVERNMENT			X								
							5100 REVENUE FROM GOODS SOLD										MAJOR OC'S 24, 26, 31	
		G					GOVERNMENT			X								
							5200 REVENUE FROM SERVICES PROVIDED										MAJOR OC'S 25, 41	
		G					GOVERNMENT			X								

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							T-L C-P G-N A-B D-R F-U										ATH ATH TRN APR PRG CST										UPDATED	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION							SRC TMG TYP CAT FIN CAT							FD-GRP	OBJECT CLASS		ON				
							* FOR PRIOR YEAR DOWNWARD ADJUSTMENT- EXPIRED *																					
J	4872						DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED													100-399	SAME AS A							
							ORDERS - PAID													430-499								
																				530-599								
																				940-959								
																				980-999								
				4612			ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION																					
					AD		CATEGORY A APPORT. - DIRECT PROGRAM											X	X									
					AR		CATEGORY A APPORT. - REIMBURSABLE PROGRAM											X	X									
					BD		CATEGORY B APPORT. - DIRECT PROGRAM											X	X									
					BR		CATEGORY B APPORT. - REIMBURSABLE PROGRAM											X	X									
							NOTE: ESTIMATED ACCRUALS MUST BE REVERSED UNDER																					
							TC 086 WHEN RECORDING ACTUAL ACCRUALS UNDER THIS																					
							TRANSACTION CODE.																					
088							ESTIMATED ACCRUALS - PARTIAL - CONSTRUCTIVE															09/25/96						
							RECEIPTS - (FOR GOODS OR SERVICES PROVIDED UNDER																					
							ADVANCE PAYMENTS) OTHER THAN BY LETTER OF CREDIT																					
A	6101						OPERATING/PROGRAM EXPENSES													000-599	MAJOR OC'S 25, 41							
		GD					GOVERNMENT - DIRECT PROGRAM										X		X		900-999							
		GR					GOVERNMENT - REIMBURSABLE PROGRAM										X		X									
		ND					NON-GOVERNMENT - DIRECT PROGRAM										X		X									
		NR					NON-GOVERNMENT - REIMBURSABLE PROGRAM										X		X									
					1418		ADVANCES TO OTHERS - ESTIMATED ACCRUALS																					
					G		GOVERNMENT										X											
					N		NON-GOVERNMENT										X											
							- ALSO -																					
B	4802						UNDELIVERED ORDERS - PAID													SAME AS A	SAME AS A							
		AD					CATEGORY A APPORT. - DIRECT PROGRAM											X	X									
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM											X	X									

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							T-L	C-P	G-N	A-B	D-R	F-U	UPDATED					
TC#	DR	SUB	COST	GL CR	SUB	COST	DESCRIPTION	ATH	ATH	TRN	APR	PRG	CST					
								SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	ON	
		BD					CATEGORY B APPORT. - DIRECT PROGRAM				X	X						
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X						
				4902			EXPENDED AUTHORITY - PAID											
				AD			CATEGORY A APPORT. - DIRECT PROGRAM				X	X						
				AR			CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X						
				BD			CATEGORY B APPORT. - DIRECT PROGRAM				X	X						
				BR			CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X						
						- AND -												
						FOR REIMBURSABLE TRANSACTION (GR & NR TRANSACTIONS)												
C	4250						REIMBURSEMENTS AND OTHER INCOME EARNED								SAME AS A	SAME AS A		
						4240	UNFILLED CUSTOMER ORDERS - OBLIGATED											
						- OR -												
						* IF TRANSFERS FROM OTHER FEDERAL AGENCIES *												
D	2312						ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE								400-499	SAME AS A		
							TRANSFER								960-999			
		G					GOVERNMENT			X								
				5200			REVENUE FROM SERVICES PROVIDED											
				G			GOVERNMENT			X								
						- OR -												
						* IF MANAGEMENT OR CONSOLIDATED WORKING FUND *												
E	2313						ADVANCES - ALL OTHER								500-599	SAME AS A		
		G					GOVERNMENT			X								
				5200			REVENUE FROM SERVICES PROVIDED											
				G			GOVERNMENT			X								

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							T-L C-P G-N A-B D-R F-U							ATH ATH TRN APR PRG CST							UPDATED	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION							SRC TMG TYP CAT FIN CAT							ON	
							- OR -															
							FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED															
							(BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)															
F	1314						ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED										000-399	SAME AS A				
																	900-959					
					5200		REVENUE FROM SERVICES PROVIDED															
					N		NON-GOVERNMENT				X											
							- AND -															
							* FOR AMOUNT OF DIRECT EXPENSE IN A *															
G	3100						APPROPRIATED CAPITAL										030-599	SAME AS A				
																	910-999					
					5700		APPROPRIATED CAPITAL USED															
089							RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT,															
							SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE															
							PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH															
							WERE NOT SPECIFICALLY OBLIGATED OR COMMITTED															
A	6101						OPERATING/PROGRAM EXPENSES										000-599	MAJOR OC'S 24-26, 41,				
	GD						GOVERNMENT - DIRECT PROGRAM				X		X				900-999	31.90'S				
	GR						GOVERNMENT - REIMBURSABLE PROGRAM				X		X									
	ND						NON-GOVERNMENT - DIRECT PROGRAM				X		X									
	NR						NON-GOVERNMENT - REIMBURSABLE PROGRAM				X		X									
					1417		ADVANCES TO OTHERS - OTHER THAN THROUGH PMS															
					G		GOVERNMENT				X											
					N		NON-GOVERNMENT				X											

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GL							GL							T-L C-P G-N A-B D-R F-U							UPDATED					
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	ATH	ATH	TRN	APR	PRG	CST	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	ON			
E	2313	G					- OR -																			
							* IF MANAGEMENT OR CONSOLIDATED WORKING FUND *																			
							ADVANCES - ALL OTHER														500-599	SAME AS D				
							GOVERNMENT				X															
							5100		REVENUE FROM GOODS SOLD															SAME AS D		
							G		GOVERNMENT				X													
							5200		REVENUE FROM SERVICES PROVIDED																	
							G		GOVERNMENT				X													
F	1314						- OR -																			
						FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED																				
						(BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)																				
						ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED														000-399	SAME AS D					
																				900-959						
						5100		REVENUE FROM GOODS SOLD																		
						N		NON-GOVERNMENT				X														
G	3100					5200		REVENUE FROM SERVICES PROVIDED																		
						N		NON-GOVERNMENT				X														
						- AND -																				
						* FOR THE AMOUNT OF DIRECT EXPENSE IN A *																				
						APPROPRIATED CAPITAL														030-599	SAME AS A					
																				910-999						
				5700		APPROPRIATED CAPITAL USED																				
						NOTE: ESTIMATED ACCRUALS MUST BE REVISED UNDER TC																				
						088 WHEN RECORDING ACCRUALS UNDER THIS TRANSACTION																				
						CODE.																				

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	GL			GL			T-L	C-P	G-N	A-B	D-R	F-U		UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	ATH	ATH	TRN	APR	PRG	CST		
							SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS
														ON
						* FOR THE AMOUNT OF DIRECT EXPENSE IN B *								
D	3100					APPROPRIATED CAPITAL							SAME AS A	SAME AS A
					5700	APPROPRIATED CAPITAL USED								
						NOTE: THIS COMPOUND ENTRY SHOULD BE DONE MONTHLY.								
						THIS REFLECTS THE ESTIMATES MADE FOR PROGRAM								
						BENEFIT OUTLAYS AND WHICH BYPASSES THE								
						ALLOTMENT/ALLOWANCE PROCESS.								
						NOTE: THIS ESTIMATE WILL BE REVERSED WHEN ACTUAL								
						PAYMENTS ARE RECEIVED IN 19C.								
090						RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT,								09/17/9
						SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE								
						PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH								
						WERE PREVIOUSLY OBLIGATED)								
A	1511					OPERATING MATERIALS AND SUPPLIES HELD FOR USE							000-399	26.21-26.29, 26.4A-26.4Z,
	M					MATERIALS AND SUPPLIES FOR USE							900-959	26.5A-26.5Z (EXCEPT FOR
														26.5C AND 26.5E),
														26.71-26.7Z, 26.91-26.9Z
	1521					INVENTORY HELD FOR SALE							000-399	26.21-26.28, 26.4A-26.4Z,
	S					MATERIALS AND SUPPLIES FOR SALE							900-959	26.5A-26.5Z (EXCEPT FOR
														26.5C AND 26.5E),
														26.71-26.7Z, 26.91-26.9Z
	1571					STOCKPILE MATERIALS HELD IN RESERVE							000-399	26.41-26.49
													900-959	
	1591					OTHER RELATED PROPERTY							000-599	26.5C AND 26.5E
													900-999	
	1710					LAND							000-599	32.11
													900-999	

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HHS TRANSACTION CODES

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							T-L C-P G-N A-B D-R F-U												UPDATED	
							ATH ATH TRN APR PRG CST												ON	
TC#	DR	SUB	COST	CR	SUB	COST	SRC TMG TYP CAT FIN CAT												FD-GRP	OBJECT CLASS
- ALSO -																				
* FOR CURRENT YEAR *																				
B	4802	UNDELIVERED ORDERS - PAID															SAME AS A	SAME AS A		
	AD	CATEGORY A APPORT. - DIRECT PROGRAM									X	X								
	AR	CATEGORY A APPORT. - REIMBURSABLE PROGRAM									X	X								
	BD	CATEGORY B APPORT. - DIRECT PROGRAM									X	X								
	BR	CATEGORY B APPORT. - REIMBURSABLE PROGRAM									X	X								
4902																				
	AD	EXPENDED AUTHORITY - PAID									X	X								
	AR	CATEGORY A APPORT. - REIMBURSABLE PROGRAM									X	X								
	BD	CATEGORY B APPORT. - DIRECT PROGRAM									X	X								
	BR	CATEGORY B APPORT. - REIMBURSABLE PROGRAM									X	X								
- AND -																				
* FOR REIMBURSABLE TRANSACTIONS *																				
(GR/NR TRANSACTIONS)																				
C	4250	REIMBURSEMENTS AND OTHER INCOME EARNED															SAME AS A	SAME AS A		
4240																				
UNFILLED CUSTOMER ORDERS - OBLIGATED																				
- AND -																				
* IF TRANSFERS FROM OTHER FEDERAL AGENCIES *																				
D	2312	ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE															400-499			
		TRANSFER															960-979			
	G	GOVERNMENT							X											
5100																				
		REVENUE FROM GOODS SOLD															MAJOR OC'S 26, 31, 32			
	G	GOVERNMENT							X											

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HHS TRANSACTION CODES

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			GL			GL			HHS TRANSACTION CODES										UPDATED											
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION			T-L	C-P	G-N	A-B	D-R	F-U	ATH	ATH	TRN	APR	PRG	CST	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS	ON
						5200	REVENUE FROM SERVICES PROVIDED																						MAJOR OC'S 24, 25, 41	
					G		GOVERNMENT						X																	
							- OR -																							
							* IF MANAGEMENT OR CONSOLIDATED WORKING FUND *																							
E 2313							ADVANCES - ALL OTHER																					500-599	SAME AS D	
		G					GOVERNMENT						X																	
						5100	REVENUE FROM GOODS SOLD																							
					G		GOVERNMENT						X																	
						5200	REVENUE FROM SERVICES PROVIDED																							
					G		GOVERNMENT						X																	
							- OR -																							
							FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED																							
							(BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)																							
F 1314							ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED																					000-399	SAME AS D	
																												900-959		
						5100	REVENUE FROM GOODS SOLD																							
					N		NON-GOVERNMENT						X																	
						5200	REVENUE FROM SERVICES PROVIDED																							
					N		NON-GOVERNMENT						X																	
							-AND -																							
							* FOR THE AMOUNT CAPITALIZED IN A *																							
G 3100							APPROPRIATED CAPITAL																					030-599		
																												910-999		

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							T-L C-P G-N A-B D-R F-U												UPDATED	
							ATH ATH TRN APR PRG CST												ON	
TC#	DR	SUB	COST	CR	SUB	COST	SRC TMG TYP CAT FIN CAT										FD-GRP	OBJECT CLASS		
				3211		INVESTMENT IN CAPITAL ASSETS												26.20, 26.40,		
																		26.5A-26.5Z, 26.70,		
																		26.90, 31.10-31.80, 32'S		
						- OR -														
						* FOR THE AMOUNT OF DIRECT EXPENSE IN A *														
H	3100					APPROPRIATED CAPITAL											SAME AS G			
				5700		APPROPRIATED CAPITAL USED												SAME AS A (EXCLUSIVE OF		
																		THOSE SHOWN IN G ABOVE)		
						NOTE: ESTIMATED ACCRUALS MUST BE REVERSED UNDER														
						TC 088 WHEN RECORDING ACTUAL ACCRUALS UNDER THIS														
						TRANSACTION CODE.														
091						RECEIVING REPORTS - FINAL - (NOT FINANCED BY													02/27/97	
						ADVANCE PAYMENTS)														
A	1511					OPERATING MATERIALS AND SUPPLIES HELD FOR USE											000-399	26.21-26.28, 26.4A-26.4Z,		
		M				MATERIALS AND SUPPLIES FOR USE											900-959	26.5A-26.5Z (EXCEPT FOR		
																		26.5C AND 26.5E),		
																		26.71-26.7Z, 26.91-26.9Z		
	1521					INVENTORY HELD FOR SALE											000-399	26.21-26.28, 26.4A-26.4Z,		
		S				MATERIALS AND SUPPLIES FOR SALE											900-959	26.5A-26.5Z (EXCEPT FOR		
																		26.5C AND 26.5E),		
																		26.71-26.7Z, 26.91-26.9Z		
	1571					STOCKPILE MATERIALS HELD IN RESERVE											000-399	26.41-26.49		
																	900-959			
	1591					OTHER RELATED PROPERTY											000-399	26.5C AND 26.5E		
																	900-999			
	1710					LAND											000-599	32.11		

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										T-L	C-P	G-N	A-B	D-R	F-U			UPDATED
TC#	DR	SUB	COST	GL	CR	SUB	COST	DESCRIPTION	ATH	ATH	TRN	APR	PRG	CST				
									SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	
					N			NON-GOVERNMENT			X							
								- ALSO -										
B	4801							UNDELIVERED ORDERS - UNPAID							SAME AS A	SAME AS A		
		AD						CATEGORY A APPORT. - DIRECT PROGRAM				X	X					
		AR						CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X					
		BD						CATEGORY B APPORT. - DIRECT PROGRAM				X	X					
		BR						CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X					
					4901			EXPENDED AUTHORITY - UNPAID										
		AD						CATEGORY A APPORT. - DIRECT PROGRAM				X	X					
		AR						CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X					
		BD						CATEGORY B APPORT. - DIRECT PROGRAM				X	X					
		BR						CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X					
								- AND -										
								* FOR REIMBURSABLE TRANSACTIONS *										
								(GR/NR TRANSACTIONS)										
C	4250							REIMBURSEMENTS AND OTHER INCOME EARNED							SAME AS A	SAME AS A		
					4240			UNFILLED CUSTOMER ORDERS - OBLIGATED										
								- ALSO -										
								* IF CURRENT-YEAR AND RECEIVING REPORT IS VALUED AT										
								LESS THAN OBLIGATION (FOR PRIOR YEAR SEE M, N OR O) *										
D	4801							UNDELIVERED ORDERS - UNPAID							SAME AS A	SAME AS A		
					4612			ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION										
		AD						CATEGORY A APPORT. - DIRECT PROGRAM				X	X					
		AR						CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X					
		BD						CATEGORY B APPORT. - DIRECT PROGRAM				X	X					
		BR						CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X					

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							HHS TRANSACTION CODES													UPDATED	
																				ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS					
							T-L C-P G-N A-B D-R F-U														
							ATH ATH TRN APR PRG CST														
							GL GL														
							- AND -														
							* FOR REIMBURSABLE TRANSACTIONS *														
							(GR/NR TRANSACTIONS)														
E	4230						UNFILLED CUSTOMER ORDERS - UNOBLIGATED								SAME AS A	SAME AS A					
					4240		UNFILLED CUSTOMER ORDERS - OBLIGATED														
							- OR -														
							* IF CURRENT-YEAR AND RECEIVING REPORT IS VALUED AT														
							MORE THAN OBLIGATION (FOR PRIOR YEAR SEE M, N OR O) *														
F	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION								SAME AS A	SAME AS A					
		AD					CATEGORY A APPORT. - DIRECT PROGRAM					X	X								
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X								
		BD					CATEGORY B APPORT. - DIRECT PROGRAM					X	X								
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X								
					4801		UNDELIVERED ORDERS - UNPAID														
		AD					CATEGORY A APPORT. - DIRECT PROGRAM					X	X								
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X								
		BD					CATEGORY B APPORT. - DIRECT PROGRAM					X	X								
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X								
							- AND -														
							* FOR REIMBURSABLE TRANSACTIONS *														
							(GR/NR TRANSACTIONS)														
G	4240						UNFILLED CUSTOMER ORDERS - OBLIGATED								SAME AS A	SAME AS A					
					4230		UNFILLED CUSTOMER ORDERS - UNOBLIGATED														
							- AND -														

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HHS TRANSACTION CODES

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							HHS TRANSACTION CODES										UPDATED	
							T-L C-P G-N A-B D-R F-U											
							ATH ATH TRN APR PRG CST											
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	ON	
* IF TRANSFERS FROM FEDERAL AGENCIES *																		
- OR -																		
H	2312							ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE							400-499			
TRANSFER														960-999				
G GOVERNMENT										X								
5100 REVENUE FROM GOODS SOLD															MAJOR OC'S 26, 31, 32			
G GOVERNMENT										X								
5200 REVENUE FROM SERVICES PROVIDED															MAJOR OC'S 24, 25, 41			
G GOVERNMENT										X								
- OR -																		
* IF CONSOLIDATED WORKING FUND *																		
I	2313							ADVANCES - ALL OTHER						500-599	SAME AS H			
G GOVERNMENT										X								
5100 REVENUE FROM GOODS SOLD																		
G GOVERNMENT										X								
5200 REVENUE FROM SERVICES PROVIDED																		
G GOVERNMENT										X								
- OR -																		
FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED																		
(BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)																		
J	1314							ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED						000-399	SAME AS H			
														900-959				
5100 REVENUE FROM GOODS SOLD																		
N NON-GOVERNMENT										X								

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							HHS TRANSACTION CODES											
							T-L C-P G-N A-B D-R F-U											
							ATH ATH TRN APR PRG CST										UPDATED	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	ON	
						5200	REVENUE FROM SERVICES PROVIDED											
					N		NON-GOVERNMENT			X								
							- AND -											
							* FOR THE AMOUNT CAPITALIZED IN A *											
K	3100						APPROPRIATED CAPITAL							030-599				
														910-999				
						3211	INVESTMENT IN CAPITAL ASSETS											
							- AND -											
							* FOR THE AMOUNT OF DIRECT EXPENSE IN A *											
L	3100						APPROPRIATED CAPITAL							SAME AS G				
						5700	APPROPRIATED CAPITAL USED											
							- (CONTINUED FROM D OR F) OR -											
							* FOR PRIOR-YEAR UPWARD ADJUSTMENT-UNEXPIRED/EXPIRED *											
M	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION							SAME AS A	SAME AS A			
		AD					CATEGORY A APPORT. - DIRECT PROGRAM				X	X						
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X						
		BD					CATEGORY B APPORT. - DIRECT PROGRAM				X	X						
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X						
						4881	UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED											
							ORDERS - UNPAID											
					AD		CATEGORY A APPORT. - DIRECT PROGRAM				X	X						

									HHS TRANSACTION CODES												UPDATED	
																					ON	
TC#	DR	SUB	COST	GL	CR	SUB	COST	DESCRIPTION	T-L	C-P	G-N	A-B	D-R	F-U	ATH	ATH	TRN	APR	PRG	CST		
									SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS					
					AR			CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X									
					BD			CATEGORY B APPORT. - DIRECT PROGRAM				X	X									
					BR			CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X									
					-AND -																	
					* FOR PRIOR-YEAR DOWNWARD ADJUSTMENT -																	
					UNEXPIRED * (ALSO DO P ENTRY)																	
N 4871					DOWNWARD ADJUSTMENT OF PRIOR-YEAR UNDELIVERED										000-199	SAME AS A						
					ORDERS - UNPAID										400-459							
	AD				CATEGORY A APPORT. - DIRECT PROGRAM							X	X		500-559							
	AR				CATEGORY A APPORT. - REIMBURSABLE PROGRAM							X	X		900-939							
	BD				CATEGORY B APPORT. - DIRECT PROGRAM							X	X		960-979							
	BR				CATEGORY B APPORT. - REIMBURSABLE PROGRAM							X	X									
					4310 ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS																	
	AD				CATEGORY A APPORT. - DIRECT PROGRAM							X	X									
	AR				CATEGORY A APPORT. - REIMBURSABLE PROGRAM							X	X									
	BD				CATEGORY B APPORT. - DIRECT PROGRAM							X	X									
	BR				CATEGORY B APPORT. - REIMBURSABLE PROGRAM							X	X									
					- OR -																	
					* FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - EXPIRED *																	
O 4871					DOWNWARD ADJUSTMENT OF PRIOR-YEAR UNDELIVERED										100-399	SAME AS A						
					ORDERS - UNPAID										430-499							
	AD				CATEGORY A APPORT. - DIRECT PROGRAM							X	X		530-599							
	AR				CATEGORY A APPORT. - REIMBURSABLE PROGRAM							X	X		940-959							
	BD				CATEGORY B APPORT. - DIRECT PROGRAM							X	X		980-999							
	BR				CATEGORY B APPORT. - REIMBURSABLE PROGRAM							X	X									
					4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION																	
	AD				CATEGORY A APPORT. - DIRECT PROGRAM							X	X									
	AR				CATEGORY A APPORT. - REIMBURSABLE PROGRAM							X	X									
	BD				CATEGORY B APPORT. - DIRECT PROGRAM							X	X									

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GL							GL							T-L C-P G-N A-B D-R F-U								UPDATED	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	ATH	ATH	TRN	APR	PRG	CST										
								SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS			ON					
P	4590			BR			CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X											
							- (CONTINUED FROM N) AND -																
							* ALLOWANCE INCREASE DUE TO DOWNWARD OBLIGATION ADJUSTMENT *																
							APPORTIONMENTS - UNAVAILABLE							000-199	SAME AS A								
		AD					CATEGORY A APPORT. - DIRECT PROGRAM				X	X		400-459									
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X		500-559									
		BD					CATEGORY B APPORT. - DIRECT PROGRAM				X	X		900-939									
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X		960-979									
			4612				ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION																
		AD					CATEGORY A APPORT. - DIRECT PROGRAM				X	X											
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X											
		BD					CATEGORY B APPORT. - DIRECT PROGRAM				X	X											
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X											
							NOTE: ENTRIES D-G AND M-O ARE FOR THE DIFFERENCE BETWEEN THE OBLIGATED AMOUNT AND THE DELIVERED AMOUNT.																
092							FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH GRANTS MANAGEMENT FUNDS											09/19/9					
A	6101						OPERATING/PROGRAM EXPENSES							000-599	MAJOR OC'S 25, 41								
		GD					GOVERNMENT - DIRECT PROGRAM			X		X		900-999									
		GR					GOVERNMENT - REIMBURSABLE PROGRAM			X		X											
		ND					NON-GOVERNMENT - DIRECT PROGRAM			X		X											
		NR					NON-GOVERNMENT - REIMBURSABLE PROGRAM			X		X											
			1413				ADVANCES TO NON-FEDERAL ENTITIES THROUGH PMS																
		G					GOVERNMENT			X													
		N					NON-GOVERNMENT			X													
							- ALSO -																

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GL							T-L C-P G-N A-B D-R F-U								UPDATED	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	ATH	ATH	TRN	APR	PRG	CST			
							SRC TMG TYP CAT FIN CAT	FD-GRP	OBJECT CLASS	ON						
B	4802						UNDELIVERED ORDERS - PAID							SAME AS A	SAME AS A	
		AD					CATEGORY A APPORT. - DIRECT PROGRAM				X	X				
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X				
		BD					CATEGORY B APPORT. - DIRECT PROGRAM				X	X				
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X				
			4902				EXPENDED AUTHORITY - PAID									
		AD					CATEGORY A APPORT. - DIRECT PROGRAM				X	X				
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X				
		BD					CATEGORY B APPORT. - DIRECT PROGRAM				X	X				
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X				
							- AND -									
							* FOR REIMBURSABLE TRANSACTIONS *(GR & NR TRANSACTIONS)									
C	4250						REIMBURSEMENTS AND OTHER INCOME EARNED							SAME AS A	SAME AS A	
			4240				UNFILLED CUSTOMER ORDERS - OBLIGATED									
							- ALSO -									
							IF RECEIVING REPORT IS VALUED AT LESS THAN OBLIGATION									
D	4802						UNDELIVERED ORDERS - PAID							SAME AS A	SAME AS A	
		AD					CATEGORY A APPORT. - DIRECT PROGRAM				X	X				
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X				
		BD					CATEGORY B APPORT. - DIRECT PROGRAM				X	X				
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X				
			4612				ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION									
		AD					CATEGORY A APPORT. - DIRECT PROGRAM				X	X				
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X				
		BD					CATEGORY B APPORT. - DIRECT PROGRAM				X	X				
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X				
							- AND -									

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							T-L C-P G-N A-B D-R F-U										UPDATED	
							ATH ATH TRN APR PRG CST										ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS		
* FOR REIMBURSABLE TRANSACTIONS *																		
(GR/NR TRANSACTIONS)																		
E	4230						UNFILLED CUSTOMER ORDERS - UNOBLIGATED							SAME AS A	SAME AS A			
					4240		UNFILLED CUSTOMER ORDERS - OBLIGATED											
- OR -																		
IF RECEIVING REPORT IS VALUED AT MORE THAN OBLIGATION																		
F	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION							SAME AS A	SAME AS A			
	AD						CATEGORY A APPORT. - DIRECT PROGRAM					X	X					
	AR						CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X					
	BD						CATEGORY B APPORT. - DIRECT PROGRAM					X	X					
	BR						CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X					
					4800		UNDELIVERED ORDERS											
		GD					GOVERNMENT - DIRECT PROGRAM				X		X					
		GR					GOVERNMENT - REIMBURSABLE PROGRAM				X		X					
		ND					NON-GOVERNMENT - DIRECT PROGRAM				X		X					
		NR					NON-GOVERNMENT - REIMBURSABLE PROGRAM				X		X					
- AND -																		
* FOR REIMBURSABLE TRANSACTIONS *																		
(GR/NR TRANSACTIONS)																		
G	4240						UNFILLED CUSTOMER ORDERS - OBLIGATED							SAME AS A	SAME AS A			
					4230		UNFILLED CUSTOMER ORDERS - UNOBLIGATED											
- AND -																		
* IF TRANSFERS FROM OTHER FEDERAL AGENCIES *																		
H	2312						ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE							400-499				

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							HHS TRANSACTION CODES												UPDATED
							T-L C-P G-N A-B D-R F-U												
							ATH ATH TRN APR PRG CST												
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS			ON
							TRANSFER							960-999					
		G					GOVERNMENT			X									
					5200		REVENUE FROM SERVICES PROVIDED									MAJOR OC'S 25, 41			
					G		GOVERNMENT			X									
							- OR -												
							* IF CONSOLIDATED WORKING FUND *												
I 2313							ADVANCES - ALL OTHER							500-599	SAME AS H				
		G					GOVERNMENT			X									
					5200		REVENUE FROM SERVICES PROVIDED												
					G		GOVERNMENT			X									
							- OR -												
							FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED												
							(BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)												
J 1314							ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED							000-399	SAME AS H				
														900-959					
					5200		REVENUE FROM SERVICES PROVIDED												
					N		NON-GOVERNMENT			X									
							- AND -												
							* FOR THE AMOUNT OF DIRECT EXPENSE IN A *												
K 3100							APPROPRIATED CAPITAL							030-599	SAME AS A				
														910-999					
					5700		APPROPRIATED CAPITAL USED												
							NOTE: D AND E ENTRIES ARE FOR THE DIFFERENCE												

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							T-L C-P G-N A-B D-R F-U									UPDATED	
							ATH ATH TRN APR PRG CST									ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	
							BETWEEN OBLIGATED AMOUNT AND THE DELIVERED AMOUNT.										
							NOTE: F AND G ENTRIES ARE FOR THE DIFFERENCE										
							BETWEEN OBLIGATED AMOUNT AND THE DELIVERED AMOUNT.										
094							FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS										07/31/96
							TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS										
							OF CREDIT										
A	6101						OPERATING/PROGRAM EXPENSES							000-599	MAJOR OC'S 24-26,		
		ND					NON-GOVERNMENT - DIRECT PROGRAM			X		X		900-999	31.90'S, 41		
		NR					NON-GOVERNMENT - REIMBURSABLE PROGRAM			X		X					
					1413		ADVANCES TO NON-FEDERAL ENTITIES THROUGH PMS										
					N		NON-GOVERNMENT			X							
							- ALSO -										
B	4800						UNDELIVERED ORDERS							SAME AS A	SAME AS A		
		ND					NON-GOVERNMENT - DIRECT PROGRAM			X		X					
		NR					NON-GOVERNMENT - REIMBURSABLE PROGRAM			X		X					
					4900		EXPENDED AUTHORITY										
		ND					NON-GOVERNMENT - DIRECT PROGRAM			X		X					
		NR					NON-GOVERNMENT - REIMBURSABLE PROGRAM			X		X					
							- AND -										
							* FOR REIMBURSABLE TRANSACTIONS *										
							(GR/NR TRANSACTIONS)										
C	4250						REIMBURSEMENTS AND OTHER INCOME EARNED							SAME AS A	SAME AS A		
					4240		UNFILLED CUSTOMER ORDERS - OBLIGATED										
							- ALSO -										

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							HHS TRANSACTION CODES												UPDATED
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							ATH ATH TRN APR PRG CST												
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	ON		
							(BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)												
J	1314						ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED							000-399	SAME AS H				
														900-959					
					5100		REVENUE FROM GOODS SOLD												
					N		NON-GOVERNMENT			X									
					5200		REVENUE FROM SERVICES PROVIDED												
					N		NON-GOVERNMENT			X									
							- AND -												
							* FOR THE AMOUNT OF DIRECT EXPENSE IN A *												
K	3100						APPROPRIATED CAPITAL							030-599	SAME AS A				
														910-999					
					5700		APPROPRIATED CAPITAL USED												
							NOTE: D AND E ENTRIES ARE FOR THE DIFFERENCE												
							BETWEEN OBLIGATED AMOUNT AND THE DELIVERED AMOUNT.												
							NOTE: F AND G ENTRIES ARE FOR THE DIFFERENCE												
							BETWEEN OBLIGATED AMOUNT AND THE DELIVERED AMOUNT.												
095							RECEIVING REPORTS - FINAL (FOR EQUIPMENT,										09/25/96		
							SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE												
							PAYMENTS - OTHER THAN LETTER OF CREDIT)												
A	1511						OPERATING MATERIALS AND SUPPLIES HELD FOR USE							000-399	26.21-26.28,26.4A-26.4Z,				
		M					MATERIALS AND SUPPLIES FOR USE							900-959	26.5A-26.5Z (EXCEPT FOR				
															26.5C AND 26.5E),				
															26.71-26.7Z, 26.91-26.9Z				
	1521						INVENTORY HELD FOR SALE							000-399	26.21-26.28, 26.4A-26.4Z,				
		S					MATERIALS AND SUPPLIES FOR SALE							900-959	26.5A-26.5Z (EXCEPT FOR				

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							HHS TRANSACTION CODES												UPDATED
							T-L C-P G-N A-B D-R F-U												
							ATH ATH TRN APR PRG CST												
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS			ON
					AR		CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X						
					BD		CATEGORY B APPORT. - DIRECT PROGRAM					X	X						
					BR		CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X						
							- AND -												
							* FOR REIMBURSABLE TRANSACTIONS *												
							(GR/NR TRANSACTIONS)												
G	4240						UNFILLED CUSTOMER ORDERS - OBLIGATED								SAME AS A	SAME AS A			
					4230		UNFILLED CUSTOMER ORDERS - UNOBLIGATED												
							- AND -												
							* IF TRANSFERS FROM OTHER FEDERAL AGENCIES *												
H	2312						ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE TRANSFER								400-499				
		G					GOVERNMENT				X				960-999				
					5100		REVENUE FROM GOODS SOLD									MAJOR OC'S 26, 31, 32			
					G		GOVERNMENT				X								
					5200		REVENUE FROM SERVICES PROVIDED									MAJOR OC'S 24, 25			
					G		GOVERNMENT				X								
							- OR -												
							* IF MANAGEMENT OR CONSOLIDATED WORKING FUND *												
I	2313						ADVANCES - ALL OTHER								500-599	SAME AS H			
		G					GOVERNMENT				X								
					5100		REVENUE FROM GOODS SOLD												
					G		GOVERNMENT				X								

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GL							GL						ATH ATH TRN APR PRG CST								UPDATED	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC TMG TYP CAT FIN CAT	FD-GRP	OBJECT	CLASS							ON				
M	4612						- (CONTINUED FROM B) OR -															
							* IF CURRENT YEAR-END RECEIVING REPORT VALUED AT MORE THAN OBLIGATION *															
							ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION		SAME AS A	SAME AS A												
		AD					CATEGORY A APPORT. - DIRECT PROGRAM	X X														
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM	X X														
		BD					CATEGORY B APPORT. - DIRECT PROGRAM	X X														
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM	X X														
					4902		EXPENDED AUTHORITY - PAID															
						AD	CATEGORY A APPORT. - DIRECT PROGRAM	X X														
						AR	CATEGORY A APPORT. - REIMBURSABLE PROGRAM	X X														
						BD	CATEGORY B APPORT. - DIRECT PROGRAM	X X														
						BR	CATEGORY B APPORT. - REIMBURSABLE PROGRAM	X X														
							- (CONTINUED FROM D) OR -															
							* FOR PRIOR-YEAR UPWARD ADJUSTMENT-UNEXPIRED/EXPIRED *															
N	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION		SAME AS A	SAME AS A												
		AD					CATEGORY A APPORT. - DIRECT PROGRAM	X X														
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM	X X														
		BD					CATEGORY B APPORT. - DIRECT PROGRAM	X X														
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM	X X														
					4882		UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - PAID															
						AD	CATEGORY A APPORT. - DIRECT PROGRAM	X X														
						AR	CATEGORY A APPORT. - REIMBURSABLE PROGRAM	X X														
						BD	CATEGORY B APPORT. - DIRECT PROGRAM	X X														
						BR	CATEGORY B APPORT. - REIMBURSABLE PROGRAM	X X														
							NOTE: D AND E ENTRIES ARE FOR THE DIFFERENCE BETWEEN OBLIGATED AMOUNT AND DELIVERED AMOUNT.															
							NOTE: F AND G ENTRIES ARE FOR THE DIFFERENCE BETWEEN OBLIGATED AMOUNT AND THE DELIVERED AMOUNT.															

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										T-L	C-P	G-N	A-B	D-R	F-U			UPDATED
TC#	DR	SUB	COST	GL	CR	SUB	COST	DESCRIPTION	ATH	ATH	TRN	APR	PRG	CST			ON	
										SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS	
096								ACCRUED LEAVE EARNED/LIABILITY TO PAY									12/19/9	
A	6904							ANNUAL AND COMPENSATORY LEAVE - UNFUNDED								000-599		
																900-999		
				2221				ACCRUED UNFUNDED ANNUAL LEAVE									51.11, 51.12	
				2222				ACCRUED UNFUNDED COMPENSATORY LEAVE									51.14	
								- OR -										
B	6101							OPERATING/PROGRAM EXPENSES								SEE NOTE		
		ND						NON-GOVERNMENT - DIRECT PROGRAM			X		X					
		NR						NON-GOVERNMENT - REIMBURSABLE PROGRAM			X		X					
				2212				ACCRUED FUNDED ANNUAL LEAVE									51.11 RECODED TO 11.8E	
																	51.12 RECODED TO 11.8F	
				2213				ACCRUED FUNDED COMPENSATORY LEAVE									51.14 RECODED TO 11.8H	
								- AND -										
								* FOR CURRENT YEAR *										
								(FOR PRIOR YEAR - SEE E, F, OR G)										
C	4612							ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION								SEE NOTE	SAME AS B	
		AD						CATEGORY A APPORT. - DIRECT PROGRAM				X	X					
		AR						CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X					
		BD						CATEGORY B APPORT. - DIRECT PROGRAM				X	X					
		BR						CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X					
				4901				EXPENDED AUTHORITY - UNPAID										
				AD				CATEGORY A APPORT. - DIRECT PROGRAM				X	X					

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							HHS TRANSACTION CODES												UPDATED
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							ATH ATH TRN APR PRG CST												
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TRN	APR	PRG	CST	FD-GRP	OBJECT	CLASS			ON
					AR		CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X						
					BD		CATEGORY B APPORT. - DIRECT PROGRAM					X	X						
					BR		CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X						
					- AND -														
					* FOR THE AMOUNT OF DIRECT EXPENSE IN A *														
D	3100						APPROPRIATED CAPITAL								030-599	SAME AS A			
															910-999				
					5700		APPROPRIATED CAPITAL USED												
					- (CONTINUATION OF C) OR -														
					* FOR PRIOR YEAR UPWARD ADJUSTMENT-														
					UNEXPIRED/EXPIRED *														
E	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION								SEE NOTE	SAME AS B			
		AD					CATEGORY A APPORT. - DIRECT PROGRAM					X	X						
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X						
		BD					CATEGORY B APPORT. - DIRECT PROGRAM					X	X						
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X						
					4981		UPWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED												
							AUTHORITY - UNPAID												
		AD					CATEGORY A APPORT. - DIRECT PROGRAM					X	X						
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X						
		BD					CATEGORY B APPORT. - DIRECT PROGRAM					X	X						
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X						
					- OR -														
					* FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - UNEXPIRED *														
F	4971						DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED								SEE NOTE	SAME AS B			
							AUTHORITY - UNPAID												

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							T-L C-P G-N A-B D-R F-U									UPDATED	
							ATH ATH TRN APR PRG CST									ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS		
A	7400						PRIOR PERIOD ADJUSTMENTS							000-599			
														900-999			
							2221 ACCRUED UNFUNDED ANNUAL LEAVE								52.11, 52.12		
							2222 ACCRUED UNFUNDED COMPENSATORY LEAVE								52.14		
B	6101						- OR -										
							OPERATING/PROGRAM EXPENSES							SEE NOTE			
							ND NON-GOVERNMENT - DIRECT PROGRAM			X		X					
							NR NON-GOVERNMENT - REIMBURSABLE PROGRAM			X		X					
							2212 ACCRUED FUNDED ANNUAL LEAVE								52.11 RECODED TO 11.8E		
															52.12 RECODED TO 11.8F		
							2213 ACCRUED FUNDED COMPENSATORY LEAVE								52.14 RECODED TO 11.8H		
							- AND -										
C	4612						* FOR CURRENT YEAR *										
							(FOR PRIOR YEAR - SEE E, F, OR G)										
							ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION							SEE NOTE	52.11 RECODED TO 11.8E		
							AD CATEGORY A APPORT. - DIRECT PROGRAM				X	X			52.12 RECODED TO 11.8F		
							AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X			52.14 RECODED TO 11.8H		
							BD CATEGORY B APPORT. - DIRECT PROGRAM				X	X					
							BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X					
							4901 EXPENDED AUTHORITY - UNPAID										
							AD CATEGORY A APPORT. - DIRECT PROGRAM				X	X					
							AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X					
							BD CATEGORY B APPORT. - DIRECT PROGRAM				X	X					
							BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X					
							- AND -										

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TC#	GL			GL			DESCRIPTION	T-L	C-P	G-N	A-B	D-R	F-U	FD-GRP	OBJECT CLASS	UPDATED	
	DR	SUB	COST	CR	SUB	COST		ATH	ATH	TRN	APR	PRG	CST				ON
								SRC	TMG	TYP	CAT	FIN	CAT				
D	2312						ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE							400-499	SAME AS A		
							TRANSFER							960-999			
		G					GOVERNMENT			X							
				5200			REVENUE FROM SERVICES PROVIDED										
					G		GOVERNMENT			X							
							- OR -										
							* IF MANAGEMENT OR CONSOLIDATED WORKING FUND *										
E	2313						ADVANCES - ALL OTHER							500-599	SAME AS A		
				5200			REVENUE FROM SERVICES PROVIDED										
					G		GOVERNMENT			X							
							- OR -										
							FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED										
							(BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)										
F	1314						ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED							000-399	SAME AS A		
														900-999			
				5200			REVENUE FROM SERVICES PROVIDED										
					N		NON-GOVERNMENT			X							
							- AND -										
							* FOR THE AMOUNT OF DIRECT EXPENSE IN A *										
G	3100						APPROPRIATED CAPITAL							030-599	SAME AS A		
														910-999			
				5700			APPROPRIATED CAPITAL USED										

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							HHS TRANSACTION CODES										UPDATED	
							T-L C-P G-N A-B D-R F-U											
							ATH ATH TRN APR PRG CST										ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS		
099							GRANTS MANAGEMENT FUND (MONTHLY ESTIMATED ACCRUALS) FOR ESTIMATED UNPAID LIABILITIES OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUGH LETTERS OF CREDIT AND TIMING OF PAYMENTS ACTIVITIES										11/01/88	
A	1314						ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED								25.9Z,	41.9Z		
					2110		ACCOUNTS PAYABLE											
					N		NON-GOVERNMENT			X								
							NOTE: AMOUNTS RECORDED UNDER TC 099 MUST AGREE WITH THE APPROPRIATION FUND ENTRY UNDER TC 098.											
09A							VALUE OF GOODS OR SERVICES ACQUIRED UNDER TRANSFER ACCOUNTS TO OTHER AGENCIES										09/20/96	
A	1721						CONSTRUCTION IN PROGRESS BY OTHER GOVERNMENT AGENCIES							030-399 910-959	32's			
	1751						EQUIPMENT IN USE OTHER THAN IT (ADP & TC)								31.10-31.3Z,	31.50-31.7Z		
	1756						IT (ADP & TC) EQUIPMENT IN USE								31.41,	31.47-31.49		
	1830						IT (ADP AND TC) SOFTWARE								31.43,	31.4D		
	6901						EXPENSE FROM TRANSFERS TO OTHER AGENCIES								31.90-31.9Z,	10-44 (EXCEPT FOR 31.10-31.7Z AND 32's)		
					1414		ADVANCES TO OTHERS BY NON-EXPENDITURE TRANSFER											
					G		GOVERNMENT			X								
							- AND -											
B	3100						APPROPRIATED CAPITAL							SAME AS A	31.10-31.7Z,	32's		

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							HHS TRANSACTION CODES												UPDATED
																			ON
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	T-L	C-P	G-N	A-B	D-R	F-U	ATH	ATH	TRN	APR	PRG	CST
								SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS			
B	3211						INVESTMENT IN CAPITAL ASSETS							015-025	61.1K				
														030-399					
					3320		NET RESULTS OF OPERATIONS												
							- AND -												
C	1319						ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE							000-599	61.1L				
		U					UNFUNDED							X	900-999				
					1315		AUDIT DISALLOWANCES RECEIVABLE												
					N		NON-GOVERNMENT			X									
							- AND -												
D	1349						ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE							700-899	61.1M				
		U					UNFUNDED							X					
					1344		INTEREST RECEIVABLE ON GENERAL/TRUST FUND RECEIPTS												
					N		NON-GOVERNMENT			X									
							- AND -												
E	2990						OTHER LIABILITIES							700-899	61.1K, 61.46				
		G					GOVERNMENT			X									
		N					NON-GOVERNMENT			X									
					5990		CONTRA REVENUE - COLLECTED FOR OTHERS												
					G		GOVERNMENT			X									
					N		NON-GOVERNMENT			X									
10A							ACQUISITION OF ASSETS UNDER A CAPITAL LEASE												11/01/88
A	1810						ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE							000-599	31.AA, 32.60				
														900-999					

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							T-L C-P G-N A-B D-R F-U									UPDATED	
							ATH ATH TRN APR PRG CST									ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	
112							TO RECORD ALLOWANCE FOR LOSS ON ACCRUED INTEREST RECEIVABLE (UNFUNDED)										06/13/96
							* (ESTIMATE OF UNCOLLECTIBLE IN ACCOUNTS 1341, 1343, 1344, 134A, 134B, 134C, 134D, 134E, AND 134F) *										
A	6903						BAD DEBT EXPENSE - UNFUNDED							015-029	61.57		
		G					GOVERNMENT			X				100-199			
		N					NON-GOVERNMENT			X				700-899			
					1349		ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE										
					U		UNFUNDED						X				
							- AND -										
B	4220						REIMBURSABLE ORDERS ACCEPTED										
					4230		UNFILLED CUSTOMER ORDERS - UNOBLIGATED							015-029	SAME AS A		
														100-199			
C	2990						OTHER LIABILITIES							700-899	61.57		
		G					GOVERNMENT			X							
		N					NON-GOVERNMENT			X							
					6190		CONTRA BAD DEBTS EXPENSE - INCURRED FOR OTHERS										
		G					GOVERNMENT			X							
		N					NON-GOVERNMENT			X							
							NOTE: ALSO SEE TC 139 FOR THE ACCRUAL OF INTEREST.										
113							TO WRITE OFF UNCOLLECTIBLE ACCOUNTS RECEIVABLE - (NON-GOVERNMENT) (UNFUNDED)										09/29/95
A	1319						ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE										
		U					UNFUNDED						X				

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							T-L C-P G-N A-B D-R F-U										UPDATED	
							ATH ATH TRN APR PRG CST										ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS		
3100							APPROPRIATED CAPITAL							000-599	26.20, 26.40,			
														900-999	26.5A-26.5Z, 26.70,			
															26.90, 31.10-31.80,			
															31.AA, 32'S			
				1311			ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED							000-599	61.5A			
				N			NON-GOVERNMENT			X				900-999				
				1312			REFUNDS RECEIVABLE							000-599	61.5B			
				N			NON-GOVERNMENT			X				900-999				
				1313			GENERAL/TRUST FUND RECEIPTS RECEIVABLE							700-899	61.5C			
				N			NON-GOVERNMENT			X								
				1315			AUDIT DISALLOWANCES RECEIVABLE							000-599	61.53			
				N			NON-GOVERNMENT			X				700-899				
														900-999				
							NOTE: WHEN AMOUNTS WRITTEN OFF FOR REFUNDS											
							RECEIVABLE PERTAIN TO CAPITAL ASSETS, THE											
							WRITE-OFF IS TO 3100 TO CANCEL THE 3100											
							ESTABLISHED IN TC 330 WHEN IT WAS ASSUMED											
							COLLECTION WOULD BE MADE. WRITE-OFF OF EXPENSE											
							ITEMS SHOULD BE TO 1319.											
							NOTE: WHERE DOCUMENT RECORD CAN ONLY BE ACCESSED											
							BY INITIAL OBJECT CLASS CODE, THAT CODE CAN BE											
							USED IN LIEU OF THE 61 CODE UNTIL THE SYSTEM CAN											
							PROVIDE FOR A SECONDARY OBJECT CLASS CODE.											
114							TO WRITE-OFF UNCOLLECTIBLE LOANS (NON-GOVERNMENT)											02/27/92
	A	1359					ALLOWANCE FOR LOSS ON LOANS RECEIVABLE											
				U			UNFUNDED						X					
				1351			LOANS RECEIVABLE - PRINCIPAL							015-025	61.58			
				N			NON-GOVERNMENT			X				030-199				

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GL							GL							T-L C-P G-N A-B D-R F-U										UPDATED		
														ATH ATH TRN APR PRG CST												
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION							SRC TMG TYP CAT FIN CAT										FD-GRP	OBJECT CLASS	ON

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						HHS TRANSACTION CODES											UPDATED	
						T-L C-P G-N A-B D-R F-U												
						ATH ATH TRN APR PRG CST												
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	ON	
					G		GOVERNMENT			X								
					N		NON-GOVERNMENT			X								
							- AND -											
							* FOR THE AMOUNT OF DIRECT EXPENSE IN A *											
B	3100						APPROPRIATED CAPITAL							030-599	SAME AS A			
														910-999				
					5700		APPROPRIATED CAPITAL USED											
							NOTE: THIS TC IS ALSO USED IN CONJUNCTION WITH TC											
							338 WHICH DEFERS A COST PREVIOUSLY CHARGED TO											
							EXPENSE.											
11A							TO RECORD ALLOWANCE FOR LOSS ON INTEREST,											
							PENALTIES AND ADMINISTRATIVE COSTS RECEIVABLE ON											
							DELINQUENT ACCOUNTS AND LOANS RECEIVABLE											
							(UNFUNDED)											
							* (ESTIMATE OF UNCOLLECTIBLE IN ACCOUNTS											
							134A-134F) *											
A	6903						BAD DEBT EXPENSE - UNFUNDED							700-899	61.57			
		G					GOVERNMENT			X								
		N					NON-GOVERNMENT			X								
					1349		ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE											
					U		UNFUNDED						X					
							- AND -											
B	2990						OTHER LIABILITIES							700-899	SAME AS A			
		G					GOVERNMENT			X								
		N					NON-GOVERNMENT			X								

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							T-L C-P G-N A-B D-R F-U									UPDATED	
							ATH ATH TRN APR PRG CST									ON	
TC#	DR	SUB	COST	CR	SUB	COST	SRC TMG TYP CAT FIN CAT							FD-GRP	OBJECT CLASS		
				6190			CONTRA BAD DEBTS EXPENSE - INCURRED FOR OTHERS										
				G			GOVERNMENT										
				N			NON-GOVERNMENT										
11C							TO RECORD ALLOWANCE FOR LOSS ON ACQUIRED										02/26/92
							COLLATERAL (UNFUNDED)										
A	7211						LOSSES ON DISPOSITION OF ASSETS - BOOK VALUE OF										
							ASSET									015-025	
																100-199	
							NOTE: THIS IS CHARGED DIRECTLY TO LOSS ACCOUNT										
							VERSUS EXPENSE ON THE ASSUMPTION THAT COLLATERAL										
							WILL BE CONVERTED TO CASH AS SOON AS POSSIBLE.										
							COLLATERAL IS NOT CONSIDERED A PART OF THE EQUITY										
							ACCOUNT.										
120							AMORTIZATION OF PREPAID EXPENSES UPON RECEIPT OF										09/25/96
							GOODS										
A	6101						OPERATING/PROGRAM EXPENSES										
																000-599	APPLICABLE OC
																900-999	
				1450			PREPAYMENTS										
				G			GOVERNMENT										
				N			NON-GOVERNMENT										
							- ALSO -										
B	4802						UNDELIVERED ORDERS - PAID									SAME AS A	SAME AS A
		AD					CATEGORY A APPORT. - DIRECT PROGRAM										
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM										
		BD					CATEGORY B APPORT. - DIRECT PROGRAM										
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM										
				4902			EXPENDED AUTHORITY - PAID										
				AD			CATEGORY A APPORT. - DIRECT PROGRAM										

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							HHS TRANSACTION CODES												UPDATED
							T-L C-P G-N A-B D-R F-U												
							ATH ATH TRN APR PRG CST												
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS			ON
122							RECORD FINANCIAL ACCOUNTABILITY FOR PROPERTY (FEDERAL TITLE) IN CUSTODY OF OTHERS												09/30/92
A	1754						FEDERAL PROPERTY IN CUSTODY OF CONTRACTORS							000-599	61.13				
														900-999					
	1755						FEDERAL PROPERTY IN CUSTODY OF GRANTEEES								61.14				
					3212		FEDERAL PROPERTY IN CUSTODY OF OTHERS												
							NOTE: THIS ENTRY IS MADE BASED UPON REPORTS FROM GRANTEES/CONTRACTORS FOR EQUIPMENT PURCHASED WITH GRANT/CONTRACT FUNDS THAT IS TO REVERT TO HHS OWNERSHIP. UPON RETURN, REVERSE THIS ENTRY AND RECLASSIFY AS DONATED PROPERTY												
126							TO RECORD LOANS RECEIVABLE (COLLECTIONS TO BE DEPOSITED TO MISCELLANEOUS RECEIPTS)												09/29/95
A	1353						GENERAL/TRUST FUND RECEIPTS LOANS RECEIVABLE - PRINCIPAL							700-899	33.21-33.2Z				
		G					GOVERNMENT			X									
		N					NON-GOVERNMENT			X									
					5901		MISCELLANEOUS REVENUE - GENERAL/TRUST FUND RECEIPTS												
		G					GOVERNMENT			X									
		N					NON-GOVERNMENT			X									
							- AND -												
B	5990						CONTRA REVENUE - COLLECTED FOR OTHERS							700-899	SAME AS A				
		G					GOVERNMENT			X									
		N					NON-GOVERNMENT			X									
					2990		OTHER LIABILITIES												
		G					GOVERNMENT			X									
		N					NON-GOVERNMENT			X									

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							T-L C-P G-N A-B D-R F-U														UPDATED		
							ATH ATH TRN APR PRG CST														ON		
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION							SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	ON
							NOTE: AGENCIES FUNDING SUCH LOAN PROGRAM																
							ACTIVITIES THROUGH PMS MUST PROVIDE THE CAN(S)																
							APPLICABLE TO THE APPROPRIATE RECEIPT ACCOUNT(S)																
							TO PMS (BY MEMO). SUCH CAN(S) WILL BE USED BY PMS																
							WHEN GENERATING FLOWBACK TAPE RECORDS FOR ACCRUAL																
							DATA TO THE FUNDING AGENCIES. SIMILAR																
							IDENTIFICATIONS MUST BE MADE WITHIN AND AGENCY																
							SYSTEM WHEN APPROPRIATE. FOLLOWING CONVERSION OF																
							GENERAL/TRUST FUND TO MULTI-YR ACCOUNT, IT WILL BE																
							NECESSARY TO NOTIFY PMS OF THE CHANGED CANs FOR																
							OUTSTANDING LOANS.																
							NOTE: ACCOUNT 1353 WILL BE USED ONLY UNTIL LOANS																
							ARE CONVERTED TO MULTI-YEAR ACCOUNTS.																
128							TO WRITE-OFF UNCOLLECTIBLE ACCRUED INTEREST,														06/14/96		
							PENALTIES, AND ADMINISTRATIVE COSTS ON DELINQUENT																
							ACCOUNTS RECEIVABLE																
A	1349						ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE													700-899			
		U					UNFUNDED													X			
						134A	INTEREST RECEIVABLE ON DELINQUENT ACCOUNTS														61.5Q		
					N		NON-GOVERNMENT										X						
						134C	PENALTY RECEIVABLE ON DELINQUENT ACCOUNTS														61.5R		
					N		NON-GOVERNMENT										X						
						134E	ADMINISTRATIVE COSTS RECEIVABLE ON DELINQUENT														61.5S		
							ACCOUNTS																
					N		NON-GOVERNMENT										X						
							NOTE: ALSO SEE TC 118 AND 129 FOR WRITE-OFF OF																
							OTHER ACCRUED INTEREST ON ACCOUNTS.																
129							TO WRITE-OFF UNCOLLECTIBLE ACCRUED INTEREST,														06/14/96		

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										T-L	C-P	G-N	A-B	D-R	F-U												
										ATH	ATH	TRN	APR	PRG	CST												
TC#	DR	SUB	COST	GL	CR	SUB	COST	DESCRIPTION										SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	UPDATED
ON																											
PENALTIES AND ADMINISTRATIVE COSTS ON DELINQUENT																											
LOANS RECEIVABLE																											
A	1349							ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE												700-899							
		U						UNFUNDED											X								
				134B				INTEREST RECEIVABLE ON DELINQUENT LOANS														61.5Q					
					N			NON-GOVERNMENT				X															
				134D				PENALTY RECEIVABLE ON DELINQUENT LOANS														61.5R					
					N			NON-GOVERNMENT				X															
				134F				ADMINISTRATIVE COSTS RECEIVABLE ON DELINQUENT														61.5S					
								LOANS																			
					N			NON-GOVERNMENT				X															
NOTE: ALSO SEE TC'S 118 AND 128 FOR WRITE-OFF OF																											
OTHER ACCRUED INTEREST ON ACCOUNTS.																											
12A																									06/04/9		
TO RECLASSIFY PORTION OF LOANS RECEIVABLE AS																											
CURRENT RECEIVABLE																											
A	135A							LOANS RECEIVABLE - CURRENT												000-399	81.91						
		G						GOVERNMENT				X								700-899							
		N						NON-GOVERNMENT				X															
				1351				LOANS RECEIVABLE - PRINCIPAL												000-399							
				1353				GENERAL/TRUST FUND RECEIPTS LOANS RECEIVABLE -												700-899							
PRINCIPAL																											
NOTE: IN CALCULATING THE CURRENT YEAR PORTION																											
(1362), PRINCIPAL ACCOUNTS MUST BE OFFSET BY																											
COLLECTION ACCOUNTS.																											
NOTE: THESE ESTIMATED CURRENT YEAR COLLECTIONS,																											
ONLY AT THE END OF THE FOURTH QUARTER, SHOULD BE																											
INCLUDED AS ESTIMATED REIMBURSEMENTS (TC-006) FOR																											
THE NEW FISCAL YEAR.																											

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							HHS TRANSACTION CODES											
							T-L C-P G-N A-B D-R F-U											
							ATH ATH TRN APR PRG CST										UPDATED	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS	ON		
							NOTE: INITIAL TRANSFERS WILL BE FROM RECEIPT											
							ACCOUNTS TO A MULTI-YEAR ACCOUNT. THEREAFTER,											
							ANNUAL TRANSFERS WILL BE FROM ONE MULTI-YEAR											
							ACCOUNT TO THE NEW MULTI-YEAR ACCOUNT. (SEE ALSO											
							TC 126(R).)											
							NOTE: THIS ENTRY MUST BE DONE IN CONJUNCTION WITH											
							TC 126(R) AND 139(R) OR 12D(R). AFTER THE TRANSFER											
							IS MADE, TC 126 SHOULD NO LONGER BE USED (FOR IMN											
							RANGES 700-899).											
130							TO RECORD SALES AND INCOME FINANCED BY ADVANCES									11/01/88		
							THAT HAVE NOT BEEN PREVIOUSLY RECORDED WITH THE											
							OBLIGATION/ EXPENDITURE TRANSACTIONS ON											
							REIMBURSABLE ITEMS											
A	2312						ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE							400-499	61.61, 61.62, 61.69			
							TRANSFER							960-999				
		G					GOVERNMENT			X								
					5100		REVENUE FROM GOODS SOLD								61.61			
				G			GOVERNMENT			X								
				N			NON-GOVERNMENT			X								
					5200		REVENUE FROM SERVICES PROVIDED								61.62			
				G			GOVERNMENT			X								
				N			NON-GOVERNMENT			X								
					5903		REVENUE - ALL OTHER SOURCES								61.69			
				G			GOVERNMENT			X								
				N			NON-GOVERNMENT			X								
							- AND -											
B	2313						ADVANCES - ALL OTHER							000-399	61.61, 61.62, 61.69			
		G					GOVERNMENT			X				500-599				
		N					NON-GOVERNMENT			X				900-959				

11/01/88

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										T-L	C-P	G-N	A-B	D-R	F-U											UPDATED																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION										ATH	ATH	TRN	APR	PRG	CST											ON																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
										SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
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						HHS TRANSACTION CODES												UPDATED	
						T-L C-P G-N A-B D-R F-U													
						ATH ATH TRN APR PRG CST													
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	ON		
					G		GOVERNMENT			X									
					N		NON-GOVERNMENT			X									
							- AND -												
B	4250						REIMBURSEMENTS AND OTHER INCOME EARNED							SAME AS A	SAME AS A				
					4230		UNFILLED CUSTOMER ORDERS - UNOBLIGATED												
133							SALE OF SCRAP MATERIAL AND OTHER REIMBURSABLES -											09/29/95	
							GENERAL/TRUST FUND RECEIPTS												
A	1313						GENERAL/TRUST FUND RECEIPTS RECEIVABLE							700-899	61.65, 61.77				
		G					GOVERNMENT			X									
		N					NON-GOVERNMENT			X									
					5901		MISCELLANEOUS REVENUE - GENERAL/TRUST FUND												
							RECEIPTS												
		G					GOVERNMENT			X									
		N					NON-GOVERNMENT			X									
							- AND -												
B	5990						CONTRA REVENUE - COLLECTED FOR OTHERS							700-899	SAME AS A				
		G					GOVERNMENT			X									
		N					NON-GOVERNMENT			X									
					2990		OTHER LIABILITIES												
		G					GOVERNMENT			X									
		N					NON-GOVERNMENT			X									
134							TO RECORD UNBILLED REIMBURSABLE SALES AND INCOME											11/01/88	
							THAT HAVE NOT BEEN PREVIOUSLY RECORDED WITH THE												
							OBLIGATION/EXPENDITURE TRANSACTION												

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							T-L C-P G-N A-B D-R F-U										UPDATED	
							ATH ATH TRN APR PRG CST											
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	ON	
A	1314						ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED							000-599				
														900-999				
					5100		REVENUE FROM GOODS SOLD											
					G		GOVERNMENT			X								
					N		NON-GOVERNMENT			X								
					5200		REVENUE FROM SERVICES PROVIDED											
					G		GOVERNMENT			X								
					N		NON-GOVERNMENT			X								
					5903		REVENUE - ALL OTHER SOURCES											
					G		GOVERNMENT			X								
					N		NON-GOVERNMENT			X								
							- AND -											
B	4250						REIMBURSEMENTS AND OTHER INCOME EARNED							SAME AS A	SAME AS A			
					4230		UNFILLED CUSTOMER ORDERS - UNOBLIGATED											
							NOTE: WHEN READY TO BILL, THE A ENTRY MUST BE											
							REVERSED AND RERECORDED BY TC 132.											
135							TO DISTRIBUTE UNBILLED CHARGES TO BILLED											11/01/88
							RECEIVABLES											
A	1311						ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED							000-399				
					G		GOVERNMENT			X				900-959				
					N		NON-GOVERNMENT			X								
					5100		REVENUE FROM GOODS SOLD									61.61		
					G		GOVERNMENT			X								
					N		NON-GOVERNMENT			X								
					5200		REVENUE FROM SERVICES PROVIDED									61.62		
					G		GOVERNMENT			X								

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							T-L C-P G-N A-B D-R F-U												UPDATED	
							ATH ATH TRN APR PRG CST												ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS				
B	4230						UNFILLED CUSTOMER ORDERS - UNOBLIGATED							SAME AS A	SAME AS A					
				4220			REIMBURSABLE ORDERS ACCEPTED													
							NOTE: SEE ALSO TC 227 FOR COLLECTION OF PREMIUM.													
139							ACCRUED INTEREST EARNED ON RECEIVABLES AND LOANS									06/17/96				
A	1341						INTEREST RECEIVABLE ON LOANS							015-029	61.42, 61.43, 61.4C					
		G					GOVERNMENT			X										
		N					NON-GOVERNMENT			X										
	1344						INTEREST RECEIVABLE ON GENERAL/TRUST FUND RECEIPTS							700-899	61.45, 61.48, 61.49,					
		G					GOVERNMENT			X					61.4W					
		N					NON-GOVERNMENT			X										
				1319			ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE							700-899	61.49					
		U					UNFUNDED						X							
				5301			INTEREST REVENUE EARNED - RETAINED BY AGENCY							015-029	61.42, 61.43, 61.4C					
		G					GOVERNMENT			X										
		N					NON-GOVERNMENT			X										
				5302			INTEREST REVENUE EARNED - GENERAL/TRUST FUND RECEIPTS							700-899	61.45, 61.48, 61.4W					
		G					GOVERNMENT			X										
		N					NON-GOVERNMENT			X										
							- AND -													
B	4230						UNFILLED CUSTOMER ORDERS - UNOBLIGATED							015-029	61.42, 61.43, 61.4C					
														100-199						
				4220			REIMBURSABLE ORDERS ACCEPTED													
							- AND -													

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							T-L C-P G-N A-B D-R F-U														UPDATED	
							ATH ATH TRN APR PRG CST														ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS						
C	5990						CONTRA REVENUE - COLLECTED FOR OTHERS							700-899	61.45,	61.48,	61.4W					
		G					GOVERNMENT				X											
		N					NON-GOVERNMENT				X											
				2990			OTHER LIABILITIES															
					G		GOVERNMENT				X											
					N		NON-GOVERNMENT				X											
							NOTE: IN "A", INTEREST ACCRUED ON ANTICIPATED															
							RECOVERY OF AUDIT DISALLOWANCES IS TO BE RECORDED															
							FULLY AGAINST THE ALLOWANCE FOR LOSS (61.49)															
							RATHER THAN TAKEN INTO INCOME. WHEN THE AUDIT															
							DISALLOWANCE APPEAL IS RESOLVED OR WAIVED, THE															
							ACCRUED INTEREST SHOULD BE REMOVED FROM THE															
							ALLOWANCE FOR LOSS (TC 139(R), 61.49) AND															
							REENTERED AS INCOME AS COMPUTED ON THE UNRESOLVED															
							AUDIT DISALLOWANCE AMOUNT (TC 139, 61.48).															
							NOTE: THE ENTRY IN "B" ASSUMES THAT INTEREST ON															
							TRUST FUND INTEREST WILL REVERT TO MISCELLANEOUS															
							RECEIPTS.															
13A							TO RECLASSIFY ACCOUNTS RECEIVABLE AS NON-CURRENT										11/01/88					
							RECEIVABLE															
A	1318						ACCOUNTS RECEIVABLE - NON-CURRENT															
		G					GOVERNMENT				X											
		N					NON-GOVERNMENT				X											
					1311		ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED								000-599	81.91						
					G		GOVERNMENT				X				900-999							
					N		NON-GOVERNMENT				X											
					1313		GENERAL/TRUST FUND RECEIPTS RECEIVABLE								700-899							
					G		GOVERNMENT				X											
					N		NON-GOVERNMENT				X											

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TC#	DR	SUB	COST	GL	CR	SUB	COST	DESCRIPTION	T-L	C-P	G-N	A-B	D-R	F-U	ATH	ATH	TRN	APR	PRG	CST	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	UPDATED			
142								AMORTIZATION OF DEFERRED CREDITS																						11/01/88			
A	2320							DEFERRED CREDITS																		000-399	61.55						
																										910-959							
								5903 REVENUE - ALL OTHER SOURCES																									
								G GOVERNMENT				X																					
								N NON-GOVERNMENT				X																					
								- AND -																									
B	4250							REIMBURSEMENTS AND OTHER INCOME EARNED																		SAME AS A	SAME AS A						
								4230 UNFILLED CUSTOMER ORDERS - UNOBLIGATED																									
143								AMORTIZATION OF DISCOUNTS ON SECURITIES PURCHASED																							11/01/88		
A	1612							SECURITIES - UNAMORTIZED DISCOUNT																		015-029	61.55						
								G GOVERNMENT				X														900-959							
								N NON-GOVERNMENT				X																					
								5903 REVENUE - ALL OTHER SOURCES																									
								G GOVERNMENT				X																					
								N NON-GOVERNMENT				X																					
								- AND -																									
B	4230							UNFILLED CUSTOMER ORDERS - UNOBLIGATED																		SAME AS A	SAME AS A						
								4220 REIMBURSABLE ORDERS ACCEPTED																									
144								AMORTIZATION OF PREMIUM ON SECURITIES PURCHASED																							11/01/88		
A	6905							OTHER EXPENSES - UNFUNDED																		015-029	61.52						

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							HHS TRANSACTION CODES												UPDATED
							T-L C-P G-N A-B D-R F-U												
							ATH ATH TRN APR PRG CST												
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS			ON
														900-959					
					1613		SECURITIES - UNAMORTIZED PREMIUMS												
					G		GOVERNMENT			X									
					N		NON-GOVERNMENT			X									
145							ACCOUNTS RECEIVABLE - ADVANCES AND REIMBURSEMENTS												11/01/88
							- BILLED TO FEDERAL AGENCIES - FOR UNEARNED INCOME												
A	1311						ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED							000-014	61.73				
		G					GOVERNMENT			X									
					2313		ADVANCES - ALL OTHER												
					G		GOVERNMENT			X									
148							ACCRUED INTEREST, PENALTY AND ADMINISTRATIVE COSTS												06/17/96
							EARNED ON DELINQUENT ACCOUNTS RECEIVABLE												
A	134A						INTEREST RECEIVABLE ON DELINQUENT ACCOUNTS							700-899	61.4P				
		N					NON-GOVERNMENT			X									
	134C						PENALTY RECEIVABLE ON DELINQUENT ACCOUNTS												61.4Q
		N					NON-GOVERNMENT			X									
	134E						ADMINISTRATIVE COSTS RECEIVABLE ON DELINQUENT												61.4R
							ACCOUNTS												
		N					NON-GOVERNMENT			X									
					5303		INTEREST, PENALTY & ADMINISTRATIVE COSTS EARNED ON												
							DELINQUENT ACCOUNTS - GENERAL/TRUST FUND RECEIPTS												
					N		NON-GOVERNMENT			X									
							- AND -												
B	5990						CONTRA REVENUE - COLLECTED FOR OTHERS							700-899	SAME AS A				

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							T-L C-P G-N A-B D-R F-U									UPDATED	
							ATH ATH TRN APR PRG CST									ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	
		G					GOVERNMENT			X							
		N					NON-GOVERNMENT			X							
					2990		OTHER LIABILITIES										
		G					GOVERNMENT			X							
		N					NON-GOVERNMENT			X							
149							ACCRUED INTEREST, PENALTY AND ADMINISTRATIVE COST EARNED ON DELINQUENT LOANS RECEIVABLE										06/17/96
A	134B						INTEREST RECEIVABLE ON DELINQUENT LOANS							700-899	61.4P		
		N					NON-GOVERNMENT			X							
	134D						PENALTY RECEIVABLE ON DELINQUENT LOANS									61.4Q	
		N					NON-GOVERNMENT			X							
	134F						ADMINISTRATIVE COSTS RECEIVABLE ON DELINQUENT LOANS									61.4R	
		N					NON-GOVERNMENT			X							
					5303		INTEREST, PENALTY & ADMINISTRATIVE COSTS EARNED ON DELINQUENT ACCOUNTS - GENERAL/TRUST FUND RECEIPTS										
					N		NON-GOVERNMENT			X							
B	5990						CONTRA REVENUE - COLLECTED FOR OTHERS							700-899	SAME AS A		
		G					GOVERNMENT			X							
		N					NON-GOVERNMENT			X							
					2990		OTHER LIABILITIES										
		G					GOVERNMENT			X							
		N					NON-GOVERNMENT			X							
181							DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED										09/17/96
							* (THIS ENTRY USED WHEN MONTHLY INVENTORY OF										

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TC#	DR	SUB	COST	GL	CR	SUB	COST	DESCRIPTION	HHS TRANSACTION CODES										FD-GRP	OBJECT CLASS	UPDATED ON		
									T-L		C-P		G-N		A-B		D-R					F-U	
									ATH	ATH	TRN	APR	PRG	CST	ATH	ATH	TRN	APR				PRG	CST
									SRC	TMG	TYP	CAT	FIN	CAT									
								CENTRAL LIBRARY - EQUIPMENT & BOOKS								000-599	31.80-31.8Z						
																900-999							
								IT (ADP & TC) EQUIPMENT IN USE								000-599	31.41, 31.47-31.49						
																900-999							
								ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE								000-599	31.AA, 32.60						
																900-999							
								IT (ADP AND TC) SOFTWARE								000-599	31.43, 31.4D						
																900-999							
								OPERATING/PROGRAM EXPENSES								000-599	MAJOR OC'S 24-26						
		GD						GOVERNMENT - DIRECT PROGRAM			X		X			900-999	(EXCLUSIVE OF THOSE SHOWN						
		GR						GOVERNMENT - REIMBURSABLE PROGRAM			X		X				ABOVE FOR 26'S), 31.90'S,						
		ND						NON-GOVERNMENT - DIRECT PROGRAM			X		X				41						
		NR						NON-GOVERNMENT - REIMBURSABLE PROGRAM			X		X										
						1012		DISBURSEMENTS (OTHER THAN PAYROLL)															
								- ALSO -															
B	4801							UNDELIVERED ORDERS - UNPAID								SAME AS A	SAME AS A						
		AD						CATEGORY A APPORT. - DIRECT PROGRAM				X	X										
		AR						CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X										
		BD						CATEGORY B APPORT. - DIRECT PROGRAM				X	X										
		BR						CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X										
						4902		EXPENDED AUTHORITY - PAID															
		AD						CATEGORY A APPORT. - DIRECT PROGRAM				X	X										
		AR						CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X										
		BD						CATEGORY B APPORT. - DIRECT PROGRAM				X	X										

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										T-L	C-P	G-N	A-B	D-R	F-U			UPDATED
TC#	DR	SUB	COST	GL	CR	SUB	COST	DESCRIPTION	ATH	ATH	TRN	APR	PRG	CST				
									SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	
F	1314							ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED							000-399	SAME AS D		
															900-999			
				5100				REVENUE FROM GOODS SOLD										
					N			NON-GOVERNMENT			X							
								- AND -										
								* FOR THE AMOUNT CAPITALIZED IN A *										
G	3100							APPROPRIATED CAPITAL							030-599			
															910-999			
						3211		INVESTMENT IN CAPITAL ASSETS								26.20, 26.40,		
																26.5A-26.5Z, 26.70,		
																26.90, 31.10-31.80,		
																31.AA, 32'S		
								- OR -										
								* FOR THE AMOUNT OF DIRECT EXPENSE IN A *										
H	3100							APPROPRIATED CAPITAL							SAME AS G			
						5700		APPROPRIATED CAPITAL USED								SAME AS A (EXCLUSIVE OF		
																THOSE SHOWN ABOVE IN G)		
182								DISBURSEMENTS - PARTIAL - PREVIOUSLY ACCRUED									02/27/9	
A	2110							ACCOUNTS PAYABLE							000-599	MAJOR OC'S 24-26, 31-32		
		G						GOVERNMENT			X				900-999	(EXCLUSIVE OF 31.AA AND		
		N						NON-GOVERNMENT			X					32.60), 41		
	2190							OTHER ACCRUED LIABILITIES								MAJOR OC'S 21-23, 42, 44		
		G						GOVERNMENT			X							

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GL							T-L C-P G-N A-B D-R F-U										UPDATED	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	ATH ATH TRN APR PRG CST										
								SRC TMG TYP CAT FIN CAT	FD-GRP	OBJECT CLASS						ON		
		N					NON-GOVERNMENT	X										
	2211						ACCRUED FUNDED PAYROLL			MAJOR OC'S 11-13								
	2990						OTHER LIABILITIES			31.AA, 32.60								
				1012			DISBURSEMENTS (OTHER THAN PAYROLL)											
183							DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED									09/17/9		
							* THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED *											
A	2221						ACCRUED UNFUNDED ANNUAL LEAVE		000-599	51.21, 51.22								
									900-999									
	2222						ACCRUED UNFUNDED COMPENSATORY LEAVE			51.24								
	6101						OPERATING/PROGRAM EXPENSES			11.11-11.5Z, 11.81-11.8A,								
		ND					NON-GOVERNMENT - DIRECT PROGRAM	X X		12'S-13'S, 41.25								
		NR					NON-GOVERNMENT - REIMBURSABLE PROGRAM	X X										
	6905						OTHER EXPENSES - UNFUNDED			61.6A								
				1013			DISBURSEMENTS (PAYROLL)			11.00'S-13.00'S, 41.25,								
										61.7A, 61.7B								
				5790			OTHER FINANCING SOURCES			61.6A								
				6904			ANNUAL AND COMPENSATORY LEAVE - UNFUNDED			51.21, 51.22, 51.24								
							- ALSO -											

							T-L C-P G-N A-B D-R F-U												UPDATED	
							ATH ATH TRN APR PRG CST												ON	
TC#	DR	SUB	COST	CR	SUB	COST	SRC TMG TYP CAT FIN CAT										FD-GRP	OBJECT CLASS		
B	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION										000-599	11'S-13'S, 41.25		
		AD					CATEGORY A APPORT. - DIRECT PROGRAM					X	X				900-999			
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X							
		BD					CATEGORY B APPORT. - DIRECT PROGRAM					X	X							
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X							
					4902		EXPENDED AUTHORITY - PAID													
		AD					CATEGORY A APPORT. - DIRECT PROGRAM					X	X							
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X							
		BD					CATEGORY B APPORT. - DIRECT PROGRAM					X	X							
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X							
							- AND -													
C	2212						ACCRUED FUNDED ANNUAL LEAVE										SEE NOTE	11.8J-11.8K RECODED FROM		
																		51.21-51.22		
	2213						ACCRUED FUNDED COMPENSATORY LEAVE											11.8M RECODED FROM 51.24		
	6101						OPERATING/PROGRAM EXPENSES											11.11-11.5Z, 11.81-11.8A,		
		ND					NON-GOVERNMENT - DIRECT PROGRAM				X		X					12'S-13'S, 41.25		
		NR					NON-GOVERNMENT - REIMBURSABLE PROGRAM				X		X							
					1013		DISBURSEMENTS (PAYROLL)											ALL OTHER ABOVE		
					6101		OPERATING/PROGRAM EXPENSES											11.8J, 11.8K, 11.8M		
																		RECODED FROM 51.21,		
																		51.22, 51.24		
							- ALSO -													
D	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION										SEE NOTE	11.11-11.5Z, 11.81-11.8A,		
																		12'S-13'S, 41.25		
					4902		EXPENDED AUTHORITY - PAID													
		AD					CATEGORY A APPORT. - DIRECT PROGRAM					X	X							
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X							

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														T-L	C-P	G-N	A-B	D-R	F-U															UPDATED		
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	ATH	ATH	TRN	APR	PRG	CST																							
														SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS															ON
																		X	X																	
																		X	X																	
E	4901						EXPENDED AUTHORITY - UNPAID								SEE NOTE	11.8J, 11.8K AND 11.8M																				
		AD					CATEGORY A APPORT. - DIRECT PROGRAM					X	X																							
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X																							
		BD					CATEGORY B APPORT. - DIRECT PROGRAM					X	X																							
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X																							
			4612				ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION																													
		AD					CATEGORY A APPORT. - DIRECT PROGRAM					X	X																							
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X																							
		BD					CATEGORY B APPORT. - DIRECT PROGRAM					X	X																							
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X																							
F	2312						ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE								400-499	SAME AS "A" FOR 6101																				
							TRANSFER								960-999																					
		G					GOVERNMENT				X																									
			5200				REVENUE FROM SERVICES PROVIDED																													
		G					GOVERNMENT				X																									
G	2313						ADVANCES - ALL OTHER								500-599	SAME AS "A" FOR 6101																				
		G					GOVERNMENT				X																									
			5200				REVENUE FROM SERVICES PROVIDED																													
		G					GOVERNMENT				X																									

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TC#	DR	SUB	COST	GL	CR	SUB	COST	DESCRIPTION	T-L	C-P	G-N	A-B	D-R	F-U	ATH	ATH	TRN	APR	PRG	CST	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS	UPDATED ON
								- AND -																					
								* FOR THE AMOUNT OF DIRECT EXPENSE IN A AND C *																					
H	3100							APPROPRIATED CAPITAL																			SAME AS A	SAME AS A AND C	
																											SAME AS C		
						5700		APPROPRIATED CAPITAL USED																					
								NOTE: USE FUND GROUPS FOR THOSE FUNDS THAT ARE																					
								SPECIFICALLY AUTHORIZED BY LAW TO RECORD ANNUAL																					
								LEAVE AS A FUNDED OBLIGATION AT THE TIME LEAVE IS																					
								EARNED. THESE ARE USUALLY FUND GROUPS 000-029 AND																					
								900-909. EXCLUDE THESE FUND GROUPS FROM THE "A"																					
								AND "B" ENTRIES.																					
184								DISBURSEMENT - PARTIAL - FOR LOANS AND INVESTMENTS																					09/25/96
								AND ACCRUED INTEREST PURCHASED ON INVESTMENTS																					
A	1341							INTEREST RECEIVABLE ON LOANS																		015-399	33.1W		
		G						GOVERNMENT			X																		
		N						NON-GOVERNMENT			X																		
	1343							INTEREST RECEIVABLE ON INVESTMENTS																		015-029	33.1V		
		G						GOVERNMENT			X															900-909			
		N						NON-GOVERNMENT			X																		
	1351							LOANS RECEIVABLE - PRINCIPAL																		015-399	33.21-33.2Z, 42.11, 42.12		
		G						GOVERNMENT			X																		
		N						NON-GOVERNMENT			X																		
	1610							SECURITIES (AT PAR)																		015-029	33.11-33.1H, 61.47		
		G						GOVERNMENT			X															900-959			
		N						NON-GOVERNMENT			X																		
	1690							OTHER INVESTMENTS																		015-029	33.1Z		

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							T-L C-P G-N A-B D-R F-U											UPDATED	
							ATH ATH TRN APR PRG CST											ON	
TC#	DR	SUB	COST	GL	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS		
								NOTE: GUARANTEED DEFAULTED LOANS PAID-OFF SHOULD											
								ALSO BE RECORDED UNDER TC 296 AND 298 TO TRANSFER											
								THE LOAN RECEIVABLE TO LOANS RECEIVABLE-DEFAULTED.											
								NOTE: FOR "C" ENTRY CANNOT DISTINGUISH BY IMN											
								WHETHER OR NOT AN ACCOUNT HAS APPROPRIATED CAPITAL											
								VS. AUTHORITY THAT DOES NOT ESTABLISH APPROPRIATED											
								CAPITAL. THEREFORE SEE TC 423 FOR YEAREND											
								ADJUSTMENT.											
186								AUDIT DISALLOWANCE OFFSET AGAINST CURRENT YEAR											
								GRANT/CONTRACT											
A	2110							ACCOUNTS PAYABLE								000-599	MAJOR OC'S 25, 41		
		N						NON-GOVERNMENT			X					900-999			
						1012		DISBURSEMENTS (OTHER THAN PAYROLL)											
								NOTE: SEE TC'S 236 AND 234 FOR RECORDING											
								COLLECTION OF AUDIT DISALLOWANCE PRINCIPAL AND											
								INTEREST FOR WHICH THIS OFFSET APPLIES.											
189								TRAVEL ADVANCES AND EMERGENCY EMPLOYEE PAYMENTS											
								APPLIED (NONDISBURSEMENTS)											
A	2190							OTHER ACCRUED LIABILITIES								MAJOR OC'S 21-23			
		N						NON-GOVERNMENT			X								

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							T-L C-P G-N A-B D-R F-U														UPDATED	
							ATH ATH TRN APR PRG CST														ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION							SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS	
GENERAL LEDGER ACCOUNT CODES. THE ACCRUAL SHOULD																						
BE RECORDED WITH TC 081.																						
190							DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR														12/19/96	
							ACCRUED															
A	6101						OPERATING/PROGRAM EXPENSES															
		GD					GOVERNMENT - DIRECT PROGRAM															
		GR					GOVERNMENT - REIMBURSABLE PROGRAM															
		ND					NON-GOVERNMENT - DIRECT PROGRAM															
		NR					NON-GOVERNMENT - REIMBURSABLE PROGRAM															
					1012		DISBURSEMENTS (OTHER THAN PAYROLL)															
							- ALSO -															
							* FOR CURRENT YEAR (FOR PRIOR YEAR - SEE H, I, OR J) *															
B	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION														SAME AS A SAME AS A	
		AD					CATEGORY A APPORT. - DIRECT PROGRAM															
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM															
		BD					CATEGORY B APPORT. - DIRECT PROGRAM															
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM															
					4902		EXPENDED AUTHORITY - PAID															
		AD					CATEGORY A APPORT. - DIRECT PROGRAM															
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM															
		BD					CATEGORY B APPORT. - DIRECT PROGRAM															
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM															
							- AND -															
							FOR REIMBURSABLE TRANSACTIONS (GR & NR TRANSACTIONS)															
C	4250						REIMBURSEMENTS AND OTHER INCOME EARNED														SAME AS A SAME AS A	
					4230		UNFILLED CUSTOMER ORDERS - UNOBLIGATED															

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TC#	DR	SUB	COST	GL	CR	SUB	COST	DESCRIPTION	T-L	C-P	G-N	A-B	D-R	F-U	ATH	ATH	TRN	APR	PRG	CST	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	UPDATED	ON
				N				NON-GOVERNMENT				X																			
			5200					REVENUE FROM SERVICES PROVIDED																							
				N				NON-GOVERNMENT				X																			
								- AND -																							
								* FOR THE AMOUNT OF DIRECT EXPENSE IN A *																							
G	3100							APPROPRIATED CAPITAL																		030-599	SAME AS A				
																										910-999					
								APPROPRIATED CAPITAL USED																							
								- (CONTINUED FROM B) OR -																							
								* FOR PRIOR-YEAR UPWARD ADJUSTMENT-UNEXPIRED/EXPIRED *																							
H	4612							ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION																			SAME AS A	SAME AS A			
		AD						CATEGORY A APPORT. - DIRECT PROGRAM				X	X																		
		AR						CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X																		
		BD						CATEGORY B APPORT. - DIRECT PROGRAM				X	X																		
		BR						CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X																		
								UPWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED																							
								AUTHORITY - PAID																							
		AD						CATEGORY A APPORT. - DIRECT PROGRAM				X	X																		
		AR						CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X																		
		BD						CATEGORY B APPORT. - DIRECT PROGRAM				X	X																		
		BR						CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X																		
								- OR -																							
								* FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - UNEXPIRED *																							
I	4972							DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED																		000-199	SAME AS A				
								AUTHORITY - REFUNDS - PAID																		400-459					

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										T-L	C-P	G-N	A-B	D-R	F-U			UPDATED
TC#	GL	DR	SUB	COST	GL	CR	SUB	COST	DESCRIPTION	ATH	ATH	TRN	APR	PRG	CST			
										SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS	ON
									CATEGORY A APPORT. - DIRECT PROGRAM					X	X		500-559	
									CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X		900-939	
									CATEGORY B APPORT. - DIRECT PROGRAM					X	X		960-979	
									CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X			
					4310				ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS									
						AD			CATEGORY A APPORT. - DIRECT PROGRAM					X	X			
						AR			CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X			
						BD			CATEGORY B APPORT. - DIRECT PROGRAM					X	X			
						BR			CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X			
									- OR -									
									* FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - EXPIRED *									
J 4972									DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED								100-399	SAME AS A
									AUTHORITY - REFUNDS - PAID								430-499	
						AD			CATEGORY A APPORT. - DIRECT PROGRAM					X	X		530-599	
						AR			CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X		940-959	
						BD			CATEGORY B APPORT. - DIRECT PROGRAM					X	X		980-999	
						BR			CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X			
					4612				ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION									
						AD			CATEGORY A APPORT. - DIRECT PROGRAM					X	X			
						AR			CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X			
						BD			CATEGORY B APPORT. - DIRECT PROGRAM					X	X			
						BR			CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X			
191									DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED									09/24/9
A 1511									OPERATING MATERIALS AND SUPPLIES HELD FOR USE								000-399	26.21.26.28, 26.4A-26.4Z,
						M			MATERIALS AND SUPPLIES FOR USE								900-959	26.5A-26.5Z (EXCEPT FOR
																		26.5C AND 26.5E),
																		26.7A-26.7Z, 26.91-269Z
1521									INVENTORY HELD FOR SALE								000-399	26.21-26.28, 26.4A-26.4Z,

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		GL		GL						ATH ATH TRN APR PRG CST						UPDATED
TC#	DR	SUB	COST	CR	SUB	COST		DESCRIPTION		SRC TMG TYP CAT FIN CAT	FD-GRP		OBJECT	CLASS		ON
								* IF CURRENT-YEAR OBLIGATION AND RECEIVING REPORT IS VALUED AT LESS THAN OBLIGATION *								
D	4801							UNDELIVERED ORDERS - UNPAID			SAME AS A		SAME AS A			
		AD						CATEGORY A APPORT. - DIRECT PROGRAM		X X						
		AR						CATEGORY A APPORT. - REIMBURSABLE PROGRAM		X X						
		BD						CATEGORY B APPORT. - DIRECT PROGRAM		X X						
		BR						CATEGORY B APPORT. - REIMBURSABLE PROGRAM		X X						
				4612				ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION								
					AD			CATEGORY A APPORT. - DIRECT PROGRAM		X X						
					AR			CATEGORY A APPORT. - REIMBURSABLE PROGRAM		X X						
					BD			CATEGORY B APPORT. - DIRECT PROGRAM		X X						
					BR			CATEGORY B APPORT. - REIMBURSABLE PROGRAM		X X						
								- AND -								
								*								
								(GR/NR TRANSACTIONS)								
E	4230							UNFILLED CUSTOMER ORDERS - UNOBLIGATED		X	SAME AS A		SAME AS A			
						4240		UNFILLED CUSTOMER ORDERS - OBLIGATED								
								- OR -								
								*								
								IF CURRENT-YEAR OBLIGATION AND RECEIVING REPORT IS VALUED AT MORE THAN OBLIGATION *								
F	4612							ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION			SAME AS A		SAME AS A			
		AD						CATEGORY A APPORT. - DIRECT PROGRAM		X X						
		AR						CATEGORY A APPORT. - REIMBURSABLE PROGRAM		X X						
		BD						CATEGORY B APPORT. - DIRECT PROGRAM		X X						
		BR						CATEGORY B APPORT. - REIMBURSABLE PROGRAM		X X						
						4801		UNDELIVERED ORDERS - UNPAID								
					AD			CATEGORY A APPORT. - DIRECT PROGRAM		X X						

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							HHS TRANSACTION CODES										UPDATED	
							T-L C-P G-N A-B D-R F-U											
							ATH ATH TRN APR PRG CST											
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	ON	
					AR		CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X					
					BD		CATEGORY B APPORT. - DIRECT PROGRAM					X	X					
					BR		CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X					
							- AND -											
							* FOR REIMBURSABLE TRANSACTIONS *											
							(GR/NR TRANSACTIONS)											
G	4240						UNFILLED CUSTOMER ORDERS - OBLIGATED								SAME AS A	SAME AS A		
					4230		UNFILLED CUSTOMER ORDERS - UNOBLIGATED											
							- AND -											
							* IF TRANSFERS FROM OTHER FEDERAL AGENCIES *											
H	2312						ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE								400-499			
							TRANSFER								960-999			
		G					GOVERNMENT			X								
					5100		REVENUE FROM GOODS SOLD											
		G					GOVERNMENT			X							MAJOR OC'S 26, 31, 32	
					5200		REVENUE FROM SERVICES PROVIDED											
		G					GOVERNMENT			X							MAJOR OC'S 24, 25, 41	
							- OR -											
							* IF CONSOLIDATED WORKING FUND *											
I	2313						ADVANCES - ALL OTHER								500-599	SAME AS H		
		G					GOVERNMENT			X								
					5100		REVENUE FROM GOODS SOLD											
		G					GOVERNMENT			X								

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TC#	DR	SUB	COST	GL	CR	SUB	COST	DESCRIPTION	T-L	C-P	G-N	A-B	D-R	F-U	ATH	ATH	TRN	APR	PRG	CST	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS	UPDATED
								5200																					
						G		REVENUE FROM SERVICES PROVIDED																					
								GOVERNMENT																					
								- OR -																					
								FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED																					
								(BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)																					
J	1314							ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED																		000-399	SAME AS H		
																										900-959			
								5100																					
						N		REVENUE FROM GOODS SOLD																					
								NON-GOVERNMENT																					
								5200																					
						N		REVENUE FROM SERVICES PROVIDED																					
								NON-GOVERNMENT																					
								- AND -																					
								* FOR THE AMOUNT CAPITALIZED IN A *																					
K	3100							APPROPRIATED CAPITAL																		030-599			
																										910-999			
								3211																					
								INVESTMENT IN CAPITAL ASSETS																					
								- OR -																					
								* FOR THE AMOUNT OF DIRECT EXPENSE IN A *																					
L	3100							APPROPRIATED CAPITAL																			SAME AS K		
								5700																					
								APPROPRIATED CAPITAL USED																					

SAME AS A (EXCLUSIVE OF
THOSE SHOWN ABOVE IN K)

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[illegible]

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[illegible]

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[illegible]

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						HHS TRANSACTION CODES												UPDATED
						T-L C-P G-N A-B D-R F-U												
						ATH ATH TRN APR PRG CST												
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TRN	APR	PRG	CST	FD-GRP	OBJECT	CLASS		ON
						2990	OTHER LIABILITIES											
							-AND -											
							* FOR AMOUNT OF ADJUSTMENT IN "E" ENTRY *											
F	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION								SAME AS A	SAME AS A		
		AD					CATEGORY A APPORT. - DIRECT PROGRAM					X	X					
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X					
		BD					CATEGORY B APPORT. - DIRECT PROGRAM					X	X					
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X					
						4900	EXPENDED AUTHORITY											
		GD					GOVERNMENT - DIRECT PROGRAM					X	X					
		GR					GOVERNMENT - REIMBURSABLE PROGRAM					X	X					
		ND					NON-GOVERNMENT - DIRECT PROGRAM					X	X					
		NR					NON-GOVERNMENT - REIMBURSABLE PROGRAM					X	X					
							- AND -											
							* FOR REIMBURSABLE ORDERS * (GR & NR TRANSACTIONS)											
G	4250						REIMBURSEMENTS AND OTHER INCOME EARNED								SAME AS A	SAME AS A		
						4230	UNFILLED CUSTOMER ORDERS - UNOBLIGATED											
							-OR -											
							* IF AMOUNT OF DISBURSEMENT IS LESS THAN											
							THE ACCRUAL (ADJUST FOR THE DIFFERENCE) *											
H	2110						ACCOUNTS PAYABLE								SAME AS A			
		G					GOVERNMENT					X						
		N					NON-GOVERNMENT					X						
						2190	OTHER ACCRUED LIABILITIES								SAME AS A			

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[illegible]

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							HHS TRANSACTION CODES												UPDATED
							T-L C-P G-N A-B D-R F-U												
							ATH ATH TRN APR PRG CST												
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS			ON
					5200		REVENUE FROM SERVICES PROVIDED												
					G		GOVERNMENT			X									
							- OR -												
							* IF THE ACCOUNT IS A CONSOLIDATED WORKING FUND												
							ACCOUNT AND IF PAYMENT IS LESS THAN THE ACCRUAL *												
P	5100						REVENUE FROM GOODS SOLD							500-599	SAME AS N				
		G					GOVERNMENT			X									
	5200						REVENUE FROM SERVICES PROVIDED												
		G					GOVERNMENT			X									
					2313		ADVANCES - ALL OTHER												
					G		GOVERNMENT			X									
							- OR -												
							* IF THE ACCOUNT IS A CONSOLIDATED WORKING FUND												
							ACCOUNT AND PAYMENT IS GREATER THAN THE ACCRUAL *												
Q	2313						ADVANCES - ALL OTHER							SAME AS P	SAME AS N				
		G					GOVERNMENT			X									
					5100		REVENUE FROM GOODS SOLD												
		G					GOVERNMENT			X									
					5200		REVENUE FROM SERVICES PROVIDED												
		G					GOVERNMENT			X									
							- OR -												
							*FOR ALL OTH REIMB TRANS 2B BILLED (BASED UPON ACCRL												
							OF EXP IN C,F,I,L) & IF PMT IS MORE/LESS THAN ACCRL*												
R	5100						REVENUE FROM GOODS SOLD							000-399	SAME AS N				

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							HHS TRANSACTION CODES												UPDATED
							T-L C-P G-N A-B D-R F-U												
							ATH ATH TRN APR PRG CST												
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS			ON
		N					NON-GOVERNMENT			X				900-959					
		5200					REVENUE FROM SERVICES PROVIDED												
		N					NON-GOVERNMENT			X									
				1314			ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED												
							- OR -												
							*FOR ALL OTH REIMB TRANS 2B BILLED (BASED UPON ACCRL												
							OF EXP IN C,F,I,L) & IF PMT is MORE/LESS THAN ACCRL*												
S	1314						ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED							SAME AS R	SAME AS N				
				5100			REVENUE FROM GOODS SOLD												
				N			NON-GOVERNMENT			X									
				5200			REVENUE FROM SERVICES PROVIDED												
				N			NON-GOVERNMENT			X									
							- AND -												
							* FOR AMOUNT OF ADJUSTMENT IN "H" ENTRY *												
T	3211						INVESTMENT IN CAPITAL ASSETS							030-599	26.20, 26.40,				
														910-999	26.5A-26.5Z, 26.70,				
															26.90, 31.10-31.80,				
															31.AA, 32'S				
				5700			APPROPRIATED CAPITAL USED								MAJOR OC'S 11-13, 21-26				
															(EXCLUSIVE OF THOSE SHOWN				
															ABOVE FOR 26'S), 31.90'S,				
															41-42, 44'S				
				3100			APPROPRIATED CAPITAL												
							- AND -												

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							T-L C-P G-N A-B D-R F-U									UPDATED	
							ATH ATH TRN APR PRG CST									ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS		
							* FOR AMOUNT OF ADJUSTMENT IN "K" ENTRY *										
U	3100						APPROPRIATED CAPITAL							030-599	26.20, 26.40,		
														910-999	26.5A-26.5Z, 26.70,		
															26.90, 31.10-31.80,		
															31.AA, 32'S		
					3211		INVESTMENT IN CAPITAL ASSETS										
					5700		APPROPRIATED CAPITAL USED								MAJOR OC'S 11-13, 21-26		
															(EXCLUSIVE OF THOSE SHOWN		
															ABOVE FOR 26'S), 31.90'S,		
															41-42, 44'S		
							NOTE: IN "A" ENTRY, RECORD TRANSACTION NET OF CASH										
							DISCOUNT OFFERED, WHETHER TAKEN OR NOT. IF NOT										
							TAKEN, RECORD THE AMOUNT OF THE DISCOUNT PAID TO										
							VENDOR USING TC 198. WHEN INTEREST PENALTIES ARE										
							PAID, RECORD ONLY THE INVOICE AMOUNT IN THIS TC;										
							USE TC 199 TO RECORD AMOUNT OF INTEREST PAYMENT.										
							NOTE: AGENCIES WHOSE CAPITALIZED ASSETS ARE										
							ROUNDED TO THE NEAREST DOLLAR, NET OF ALLOWABLE										
							CASH DISCOUNT, SHOULD USE ENTRIES "B" THROUGH "F"										
							THEREBY RECORDING THE PRICE VARIATIONS IN AN										
							"EXPENSE-PRICE VARIATION" ACCOUNT. IF ENTRIES "B"										
							THROUGH "F" ARE USED, DO NOT USE ENTRIES "H"										
							THROUGH "L".										
							NOTE: AGENCIES WHICH CAPITALIZE ASSETS AT INVOICE										
							PRICE, NET OF ALLOWABLE CASH DISCOUNT, USE ENTRIES										
							"F" THROUGH "I", DO NOT USE ENTRIES "B" THROUGH										
							"E".										
193							PAYMENT OF ACCRUED INTEREST PAYABLE										09/23/92
A	2140						ACCRUED INTEREST PAYABLE							000-599	43.11, 43.12, 43.15,		

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TC#	DR	SUB	COST	GL		COST	DESCRIPTION	HHS TRANSACTION CODES										FD-GRP	OBJECT CLASS	UPDATED ON	
				CR	SUB			T-L	C-P	G-N	A-B	D-R	F-U	ATH	TRN	APR	PRG				CST
								SRC	TMG	TYP	CAT	FIN	CAT								
					G		GOVERNMENT				X						900-999	43.19			
					N		NON-GOVERNMENT				X										
						1012	DISBURSEMENTS (OTHER THAN PAYROLL)														
194							FINAL DISBURSEMENT - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST PURCHASED ON INVESTMENTS												02/05/97		
A	1341						INTEREST RECEIVABLE ON LOANS										015-399	33.1W			
		G					GOVERNMENT				X										
		N					NON-GOVERNMENT				X										
	1343						INTEREST RECEIVABLE ON INVESTMENTS										015-029	33.1V			
		G					GOVERNMENT				X						900-900				
		N					NON-GOVERNMENT				X										
	1351						LOANS RECEIVABLE - PRINCIPAL										015-399	33.21-33.2Z, 42.11, 42.12			
		G					GOVERNMENT				X										
		N					NON-GOVERNMENT				X										
	1610						SECURITIES (AT PAR)										015-029	33.11-33.1H, 33.1Z, 61.47			
		G					GOVERNMENT				X						900-959				
		N					NON-GOVERNMENT				X										
	1690						OTHER INVESTMENTS										015-029	33.12, 33.1Z			
		G					GOVERNMENT				X						900-959				
		N					NON-GOVERNMENT				X										
						1012	DISBURSEMENTS (OTHER THAN PAYROLL)														
							- ALSO -														
B	4801						UNDELIVERED ORDERS - UNPAID										SAME AS A	SAME AS A (EXCEPT EXCLUDE 61.47)			
		AD					CATEGORY A APPORT. - DIRECT PROGRAM					X	X								
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X								
		BD					CATEGORY B APPORT. - DIRECT PROGRAM					X	X								

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TC#	GL			GL			DESCRIPTION	T-L C-P G-N A-B D-R F-U							FD-GRP	OBJECT CLASS	UPDATED ON		
	DR	SUB	COST	CR	SUB	COST		ATH	ATH	TRN	APR	PRG	CST	SRC				TMG	TYP
C 3100		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X						
					4902		EXPENDED AUTHORITY - PAID												
					AD		CATEGORY A APPORT. - DIRECT PROGRAM					X	X						
					AR		CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X						
					BD		CATEGORY B APPORT. - DIRECT PROGRAM					X	X						
					BR		CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X						
							- AND -												
							APPROPRIATED CAPITAL										015-399	33.11-33.1H, 33.1Z,	
																	900-959	33.21-33.2Z, 42.11,	
																		42.12, 61.47	
						3211		INVESTMENT IN CAPITAL ASSETS											
								NOTE: THIS TC HAS BEEN REVISED TO ELIMINATE THE											
								EXPENSING OF LOANS MADE FROM ANNUAL AND MULTI-YEAR											
								ACCOUNTS SINCE THE COLLECTIONS NO LONGER ARE											
								DEPOSITED TO MISCELLANEOUS RECEIPTS. SEE TC's											
							126(R) AND 139(R) AND 12B TO TRANSFER (CANCEL) THE												
							LOANS AND ACCURED INTEREST UNDER RECEIPT ACCOUNTS												
							TO REESTABLISH THEM IN THE CURRENT MUTI-YEAR												
							ACCOUNT AUTHORIZED TO RECEIVE AND USE THESE												
							COLLECTIONS.												
							NOTE: GUARANTEED DEFAULTED LOANS PAID-OFF SHOULD												
							ALSO BE RECORDED UNDER TC 296 AND 298 TO TRANSFER												
							THE LOAN RECEIVABLE TO LOANS RECEIVABLE-DEFAULTED.												
							NOTE: FOR "C" ENTRY CANNOT DISTINGUISH BY FUND												
							GROUP WHETHER AN ACCOUNT HAS APPROPRIATED CAPITAL												
							VS. AUTHORITY THAT DOES NOT ESTABLISH APPROPRIATED												
							CAPITAL. THEREFORE SEE TC 423 FOR YEAR END												
							ADJUSTMENT.												
							NOTE: IF PAYMENT IS DIFFERENT FROM THE UNPAID												

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TC#	DR	SUB	COST	GL	CR	SUB	COST	DESCRIPTION	HHS TRANSACTION CODES								FD-GRP	OBJECT CLASS	UPDATED ON				
									T-L	C-P	G-N	A-B	D-R	F-U	ATH	ATH				TRN	APR	PRG	CST
									SRC	TMG	TYP	CAT	FIN	CAT									
								OBLIGATION, LIQUIDATE THE DIFFERENCE THROUGH TC 050.															
195								REFUNDS FROM OTHER INCOME											11/01/88				
	A	5903						REVENUE - ALL OTHER SOURCES								000-599	61.69						
		G						GOVERNMENT			X					900-999							
		N						NON-GOVERNMENT			X												
					1015			COLLECTIONS															
196								REFUND FOR RETURN OF GOODS SOLD OR SERVICES RENDERED AFTER RECEIPT OF PAYMENT											11/01/88				
	A	5100						REVENUE FROM GOODS SOLD								000-599	61.61, 61.62						
		G						GOVERNMENT			X					900-999							
		N						NON-GOVERNMENT			X												
		5200						REVENUE FROM SERVICES PROVIDED															
		G						GOVERNMENT			X												
		N						NON-GOVERNMENT			X												
					1015			COLLECTIONS															
198								DISBURSEMENTS - FINAL - (FOR LOST DISCOUNTS)											12/19/96				
	A	6104						EXPENSE - CASH DISCOUNTS LOST/NOT TAKEN								000-599	MAJOR OC'S 21-26, 31, 32,						
		ND						NON-GOVERNMENT - DIRECT PROGRAM			X		X			900-999	41						
		NR						NON-GOVERNMENT - REIMBURSABLE PROGRAM			X		X										
					1012			DISBURSEMENTS (OTHER THAN PAYROLL)															
								- ALSO -															
								* FOR CURRENT YEAR (FOR PRIOR YEAR - SEE D, E, OR F) *															

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							T-L C-P G-N A-B D-R F-U										UPDATED	
							ATH ATH TRN APR PRG CST											
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	ON	
B	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION								SAME AS A	SAME AS A		
		AD					CATEGORY A APPORT. - DIRECT PROGRAM				X	X						
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X						
		BD					CATEGORY B APPORT. - DIRECT PROGRAM				X	X						
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X						
	4902						EXPENDED AUTHORITY - PAID											
							AD CATEGORY A APPORT. - DIRECT PROGRAM				X	X						
							AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X						
							BD CATEGORY B APPORT. - DIRECT PROGRAM				X	X						
							BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X						
C							- AND -											
							* FOR THE AMOUNT OF DIRECT EXPENSE IN A											
	3100						APPROPRIATED CAPITAL								SAME AS A	SAME AS A		
	5700						APPROPRIATED CAPITAL USED											
							- (CONTINUED FROM B) OR -											
							* FOR PRIOR-YEAR UPWARD ADJUSTMENT-UNEXPIRED/EXPIRED *											
D	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION								SAME AS A	SAME AS A		
		AD					CATEGORY A APPORT. - DIRECT PROGRAM				X	X						
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X						
		BD					CATEGORY B APPORT. - DIRECT PROGRAM				X	X						
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X						
	4982						UPWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY - PAID											
							AD CATEGORY A APPORT. - DIRECT PROGRAM				X	X						
							AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X						
							BD CATEGORY B APPORT. - DIRECT PROGRAM				X	X						
							BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X						

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GL							GL								ATH ATH TRN APR PRG CST						UPDATED	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC TMG TYP CAT FIN CAT	FD-GRP	OBJECT CLASS	ON											
E	4972						- OR -															
							* FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - UNEXPIRED *															
							DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED		000-199	SAME AS A												
							AUTHORITY - REFUNDS - PAID		400-459													
		AD					CATEGORY A APPORT. - DIRECT PROGRAM	X X	500-559													
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM	X X	900-939													
		BD					CATEGORY B APPORT. - DIRECT PROGRAM	X X	960-979													
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM	X X														
			4310				ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS															
		AD					CATEGORY A APPORT. - DIRECT PROGRAM	X X														
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM	X X														
		BD					CATEGORY B APPORT. - DIRECT PROGRAM	X X														
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM	X X														
							- OR -															
							* FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - EXPIRED *															
F	4972						DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED		100-399	SAME AS A												
							AUTHORITY - REFUNDS - PAID		430-499													
		AD					CATEGORY A APPORT. - DIRECT PROGRAM	X X	530-599													
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM	X X	940-959													
		BD					CATEGORY B APPORT. - DIRECT PROGRAM	X X	980-999													
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM	X X														
			4612				ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION															
		AD					CATEGORY A APPORT. - DIRECT PROGRAM	X X														
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM	X X														
		BD					CATEGORY B APPORT. - DIRECT PROGRAM	X X														
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM	X X														
							NOTE: USE THIS TC IN CONJUNCTION WITH TC 191 AND															
							TC 192 FOR THE AMOUNT OF THE DISCOUNT NOT TAKEN.															

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[illegible]

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HHS TRANSACTION CODES

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							T-L C-P G-N A-B D-R F-U										UPDATED	
							ATH ATH TRN APR PRG CST											
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	ON	
2522							BORROWING FROM FEDERAL FINANCING BANK (FFB) -								61.4Y			
				1011			AUTHORITY											
							THIS IS A NON-EXPENDITURE TRANSACTION USING											
							SF-1151											
19C							DISBURSEMENT OF PRIOR ACCRUAL, RECORD BENEFIT										02/27/97	
							PAYMENTS MADE BY PAYMENT CENTERS											
A	6101						OPERATING/PROGRAM EXPENSES							960-999	42.1A, 41.78			
		ND					NON-GOVERNMENT - DIRECT PROGRAM			X		X						
		NR					NON-GOVERNMENT - REIMBURSABLE PROGRAM			X		X						
				1012			DISBURSEMENTS (OTHER THAN PAYROLL)											
							- AND -											
B	4620						OTHER FUNDS AVAILABLE FOR COMMITMENT/OBLIGATION							SAME AS A	SAME AS A			
				4902			EXPENDED AUTHORITY - PAID											
		ND					NON-GOVERNMENT - DIRECT PROGRAM			X		X						
							- AND -											
C	2190						OTHER ACCRUED LIABILITIES							SAME AS A	SAME AS A			
		N					NON-GOVERNMENT			X								
				6101			OPERATING/PROGRAM EXPENSES											
		ND					NON-GOVERNMENT - DIRECT PROGRAM			X		X						
		NR					NON-GOVERNMENT - REIMBURSABLE PROGRAM			X		X						
							- AND -											

							T-L C-P G-N A-B D-R F-U												UPDATED			
							ATH ATH TRN APR PRG CST												ON			
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS						
D	4901						EXPENDED AUTHORITY - UNPAID							SAME AS A	SAME AS A							
		ND					NON-GOVERNMENT - DIRECT PROGRAM			X		X										
					4620		OTHER FUNDS AVAILABLE FOR COMMITMENT/OBLIGATION															
					ND		NON-GOVERNMENT - DIRECT PROGRAM			X		X										
							- AND -															
							* FOR THE AMOUNT OF DIRECT EXPENSE IN A AND C *															
E	3100						APPROPRIATED CAPITAL							SAME AS A	SAME AS A							
					5700		APPROPRIATED CAPITAL USED															
							REPAYMENT															
							NOTE: ENTRIES "C" AND "D" REVERSE THE ESTIMATES IN															
							TC 084 FOR THE ACTUAL EXPENDITURES. THE DIFFERENCE															
							BETWEEN THE TC 08A ESTIMATE AND THE TC 19C ACTUAL															
							FOR A PARTICULAR MONTH WILL BE CONSIDERED IN															
							MAKING THE FOLLOWING MONTH'S ESTIMATE.															
19D							TO RECORD ACQUIRED COLLATERAL-PENDING POSSIBLE															
							LOAN DEFAULT															
A	9016						ACQUIRED COLLATERAL							015-025	61.4G							
														100-199								
					9066		COLLATERAL ACQUIRED PENDING LOAN DEFAULT															
							NOTE: RECORD VALUE OF COLLATERAL TAKEN AT TIME OF															
							THE LOAN CLOSING AND HELD PENDING NEED TO REALIZE															
							VALUE THERE FROM (LOAN DEFAULT).															
19E							PAYMENT TO RELEASE PRIOR LIENS ON ACQUIRED															
							COLLATERAL															
A	2910						PRIOR LIENS OUTSTANDING ON ACQUIRED COLLATERAL															
					1012		DISBURSEMENTS (OTHER THAN PAYROLL)							015-025	61.4N							
														100-199								

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							T-L C-P G-N A-B D-R F-U									UPDATED	
							ATH ATH TRN APR PRG CST									ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	
							- AND -										
B	4230						UNFILED CUSTOMER ORDERS - UNOBLIGATED							SAME AS A	SAME AS A		
					4250		REIMBURSEMENTS AND OTHER INCOME EARNED										
							NOTE: BE SURE TO OBTAIN LEGALLY BINDING RELEASE OF PRIOR LIEN.										
							NOTE: IF PRIOR LIEN IS SETTLED FOR MORE OR LESS THAN AMOUNT SET UP UNDER TC 251 ADJUST THE DIFFERENCE UNDER TC 26D OR 26E.										
220							COLLECTIONS (CASH RECEIPTS)										11/01/88
							COLLECTIONS - ADVANCES AND REIMBURSEMENTS BILLED										
A	1015						COLLECTIONS							000-599	61.75		
														900-999			
					1311		ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED										
				G			GOVERNMENT			X							
				N			NON-GOVERNMENT			X							
221							COLLECTION OF INCOME - NOT ANTICIPATED (FUNDS NOT RETURNED TO TREASURY) - INCLUDES PROCEEDS FROM SALE OF PROPERTY WHEN THERE IS A GAIN										07/30/96
A	1015						COLLECTIONS							000-599			
														900-999			
					5100		REVENUE FROM GOODS SOLD								61.61		
				G			GOVERNMENT			X							
				N			NON-GOVERNMENT			X							

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			GL			GL			HHS TRANSACTION CODES										UPDATED	
									T-L C-P G-N A-B D-R F-U											
									ATH ATH TRN APR PRG CST											
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION			SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS		ON	
					5200		REVENUE FROM SERVICES PROVIDED										61.62			
					G		GOVERNMENT					X								
					N		NON-GOVERNMENT					X								
					5903		REVENUE - ALL OTHER SOURCES										61.64, 61.69			
					G		GOVERNMENT					X								
					N		NON-GOVERNMENT					X								
					7112		GAINS ON DISPOSITION OF ASSETS - PROCEEDS OF SALE										61.1H, 61.1J			
							- AND -													
B	4250						REIMBURSEMENTS AND OTHER INCOME EARNED													
					4450		UNAPPORTIONED AUTHORITY - AVAILABLE									000-599	61.1H,61.1J			
					D		DIRECT PROGRAM							X		900-999				
					R		REIMBURSABLE PROGRAM							X						
							NOTE: REFER TO CRITERIA IN A-34, SECTION 44.4C TO													
							DETERMINE THE TIMING OF AVAILABILITY OF FUNDS FOR													
							OBLIGATIONS SEE TCS ON PAR 00P OR 00Q.													
							NOTE: SEE TC 267 FOR FUNDS DEPOSITED IN SUSPENSE													
							ACCOUNT FOR LATER REPLACEMENT OF PROPERTY. GAIN													
							IS DETERMINED IF THE SUM RECEIVED IS GREATER THAN													
							THE BOOK VALUE (GROSS ASSET LESS ACCUMULATED													
							DEPRECIATION). SEE TC 22A WHEN THERE IS A LOSS ON													
							DISPOSITION.													
223							COLLECTION OF PRINCIPAL ON LOANS OR DIRECT SALE												09/29/95	
A	1015						COLLECTIONS									015-025	61.4D, 61.4H, 61.4L			
																030-199	" " "			
																700-899	61.4D, 61.4H			

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HHS TRANSACTION CODES

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			GL			GL			HHS TRANSACTION CODES										UPDATED	
									T-L C-P G-N A-B D-R F-U											
									ATH ATH TRN APR PRG CST											
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION			SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS		ON	
					1352		LOANS RECEIVABLE - COLLECTION									015-025	61.4H			
					G		GOVERNMENT					X				030-199				
					N		NON-GOVERNMENT					X								
					1354		GENERAL/TRUST FUND RECEIPTS LOANS RECEIVABLE -									700-899	61.4D, 61.4H			
							COLLECTIONS													
					G		GOVERNMENT					X								
					N		NON-GOVERNMENT					X								
					1356		LOANS RECEIVABLE - GUARANTEED/PLEDGED - COLLECTION									015-025	61.4L			
					G		GOVERNMENT					X				030-199				
					N		NON-GOVERNMENT					X								
					1358		LOANS RECEIVABLE - DEFAULTED - COLLECTIONS									015-025	61.4D			
					G		GOVERNMENT					X				030-199				
					N		NON-GOVERNMENT					X								
					- ALSO -															
B	3211						INVESTMENT IN CAPITAL ASSETS									015-025	SAME AS A			
																030-199				
					3100		APPROPRIATED CAPITAL													
					- AND -															
C	4250						REIMBURSEMENTS AND OTHER INCOME EARNED									015-025	61.4D, 61.4H, 61.4L			
																030-199				
					4230		UNFILLED CUSTOMER ORDERS - UNOBLIGATED													
							NOTE: DISCOUNT ON SALE OF LOANS WILL BE REFLECTED													
							IN THIS TC AND ALSO TC 33B.													
							NOTE: THE COLLECTION WILL ALWAYS REDUCE 3100 IN													
							THE "B" ENTRY AN ADJUSTING ENTRY AT YEAR-END WILL													
							TRANSFER BALANCES FROM 3100 TO 3620 FOR REVOLVING													
							AND TRUST FUNDS.													

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							T-L C-P G-N A-B D-R F-U									UPDATED	
							ATH ATH TRN APR PRG CST									ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS		
224							COLLECTION OF INTEREST ON LOANS (REPAYMENT OR OUTRIGHT SALE) AND AUDIT DISALLOWANCE									06/17/96	
	A	1015					COLLECTIONS							015-025	61.4E, 61.4S, 61.4T,		
														015-025	61.75, 61.77, 61.7D		
														030-199	(SAME AS 015-025)		
														700-899	61.4E, 61.45, 61.77,		
															61.7D		
				1341			INTEREST RECEIVABLE ON LOANS							015-025	61.4S, 61.4T, 61.4E,		
				G			GOVERNMENT			X				030-199	61.75		
				N			NON-GOVERNMENT			X							
				1344			INTEREST RECEIVABLE ON GENERAL/TRUST FUND RECEIPTS							700-899	61.4E, 61.4S, 61.77,		
				G			GOVERNMENT			X					61.7D		
				N			NON-GOVERNMENT			X							
							- AND -										
	B	4250					REIMBURSEMENTS AND OTHER INCOME EARNED							015-025	61.4E, 61.4S, 61.4T,		
														030-199	61.75		
				4230			UNFILLED CUSTOMER ORDERS - UNOBLIGATED										
							NOTE: RECORD CASH RECEIVED FOR INTEREST ON \$1 FOR \$1 BASIS. ANY DISCOUNT ON SALE OF LOAN WILL BE RECOGNIZED IN TC 223 AND TC 33B.										
227							COLLECTION OF INSURANCE PREMIUMS									11/01/88	
	A	1015					COLLECTIONS							015-025	61.75		
				1317			INSURANCE PREMIUMS RECEIVABLE										
				N			NON-GOVERNMENT			X							
							- AND -										

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							T-L C-P G-N A-B D-R F-U												UPDATED	
							ATH ATH TRN APR PRG CST													
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS			ON	
B	4250						REIMBURSEMENTS AND OTHER INCOME EARNED							SAME AS A	SAME AS A					
					4230		UNFILLED CUSTOMER ORDERS - UNOBLIGATED													
							NOTE: SEE ALSO TC 138 FOR ACCRUAL OF PREMIUMS.													
228							COLLECTION OF PRINCIPAL - REDEMPTION OF SECURITIES												11/01/88	
A	1015						COLLECTIONS							015-029	61.4H					
														900-959						
					1610		SECURITIES (AT PAR)													
					G		GOVERNMENT			X										
					N		NON-GOVERNMENT			X										
22A							COLLECTION OF INCOME FOR SALE OF PROPERTY WHEN THERE IS A LOSS												07/30/96	
A	1015						COLLECTIONS							000-599						
														900-999						
					7212		LOSSES ON DISPOSITION OF ASSETS - PROCEEDS OF SALE													
							- AND -													
B	4250						REIMBURSEMENTS AND OTHER INCOME EARNED													
					4450		UNAPPORTIONED AUTHORITY - AVAILABLE							000-599	61.1H, 61.1J					
					D		DIRECT PROGRAM					X		900-999						
					R		REIMBURSABLE PROGRAM					X								
							NOTE: REFER TO CRITERIA IN A-34, SECTION 44.4C TO DETERMINE THE TIMING OF AVAILABILITY OF FUNDS FOR OBLIGATIONS.													
							NOTE: SEE TC 267, AND NOTE IN TC 221.													

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TC#	DR	SUB	COST	GL	CR	SUB	COST	DESCRIPTION	HHS TRANSACTION CODES								FD-GRP	OBJECT CLASS	UPDATED ON				
									T-L	C-P	G-N	A-B	D-R	F-U	ATH	ATH				TRN	APR	PRG	CST
									SRC	TMG	TYP	CAT	FIN	CAT									
232								COLLECTIONS - ACCOUNTS RECEIVABLE - GENERAL/TRUST FUND RECEIPTS													09/28/95		
	A	1015						COLLECTIONS									700-899	61.75					
						1313		GENERAL/TRUST FUND RECEIPTS RECEIVABLE															
						G		GOVERNMENT			X												
						N		NON-GOVERNMENT			X												
235								COLLECTIONS - RECEIPT ACCOUNTS - NOT PREVIOUSLY ACCRUED - INCLUDES PROCEEDS FROM SALE OF PROPERTY WHEN THERE IS A GAIN												09/29/95			
	A	1015						COLLECTIONS									700-899						
						5303		INTEREST, PENALTY & ADMINISTRATIVE COSTS EARNED ON DELINQUENT ACCOUNTS - GENERAL/TRUST FUND RECEIPTS										61.7D, 61.7E, 61.7F					
						N		NON-GOVERNMENT			X												
						5901		MISCELLANEOUS REVENUE - GENERAL/TRUST FUND RECEIPTS										61.64, 61.77, 61.78					
						G		GOVERNMENT			X												
						N		NON-GOVERNMENT			X												
						7112		GAINS ON DISPOSITION OF ASSETS - PROCEEDS OF SALE										61.1H, 61.1J					
								- AND -															
	B	5990						CONTRA REVENUE - COLLECTED FOR OTHERS									700-899	SAME AS A					
						G		GOVERNMENT			X												
						N		NON-GOVERNMENT			X												
						2990		OTHER LIABILITIES															
						G		GOVERNMENT			X												
						N		NON-GOVERNMENT			X												

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														HHS TRANSACTION CODES											UPDATED																	
														T-L C-P G-N A-B D-R F-U																												
														ATH ATH TRN APR PRG CST											ON																	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION							SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS																				

12/19/96

MAJOR OC'S 11-13, 21-26,
31, 32, 42, 61.73

MAJOR OC'S 25, 41

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							T-L	C-P	G-N	A-B	D-R	F-U	UPDATED									
TC#	DR	SUB	COST	GL CR	SUB	COST	DESCRIPTION	ATH	ATH	TRN	APR	PRG	CST	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS	ON
							* FOR CURRENT YEAR *															
							(FOR PRIOR YEAR - SEE H, I, J, OR K)															
C	4902						EXPENDED AUTHORITY - PAID													SAME AS A	SAME AS A	
		AD					CATEGORY A APPORT. - DIRECT PROGRAM					X	X									
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X									
		BD					CATEGORY B APPORT. - DIRECT PROGRAM					X	X									
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X									
						4612	ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION													000-599		
		AD					CATEGORY A APPORT. - DIRECT PROGRAM					X	X							900-959		
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X									
		BD					CATEGORY B APPORT. - DIRECT PROGRAM					X	X									
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X									
						4620	OTHER FUNDS AVAILABLE FOR COMMITMENT/OBLIGATION													960-999		
		AD					CATEGORY A APPORT. - DIRECT PROGRAM					X	X									
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X									
		BD					CATEGORY B APPORT. - DIRECT PROGRAM					X	X									
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X									
							- AND -															
							* FOR REIMBURSABLE TRANSACTIONS *															
							(GR/NR TRANSACTIONS)															
D	4230						UNFILLED CUSTOMER ORDERS - UNOBLIGATED													SAME AS A	SAME AS A	
						4250	REIMBURSEMENTS AND OTHER INCOME EARNED															
							- AND -															
							* IF TRANSFERS FROM ANOTHER FEDERAL AGENCY *															
E	5100						REVENUE FROM GOODS SOLD													400-499	MAJOR OC'S 26, 31-33	
		G					GOVERNMENT				X									960-999		
	5200						REVENUE FROM SERVICES PROVIDED														MAJOR OC'S 11-13, 21-25,	
		G					GOVERNMENT				X										41-44	

							T-L C-P G-N A-B D-R F-U										UPDATED	
							ATH ATH TRN APR PRG CST										ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS			
* PRIOR-YEAR DOWNWARD ADJUSTMENTS - UNEXPIRED *																		
H	4972						DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED							000-199	SAME AS A			
							AUTHORITY - REFUNDS - PAID							400-459				
		AD					CATEGORY A APPORT. - DIRECT PROGRAM				X	X		500-559				
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X		900-939				
		BD					CATEGORY B APPORT. - DIRECT PROGRAM				X	X		960-979				
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X						
			4310				ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS											
		AD					CATEGORY A APPORT. - DIRECT PROGRAM				X	X						
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X						
		BD					CATEGORY B APPORT. - DIRECT PROGRAM				X	X						
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X						
							- OR -											
							* FOR PRIOR-YEAR DOWNWARD ADJUSTMENTS - EXPIRED *											
I	4972						DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED							100-399	SAME AS A			
							AUTHORITY - REFUNDS - PAID							430-499				
		AD					CATEGORY A APPORT. - DIRECT PROGRAM				X	X		530-599				
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X		940-959				
		BD					CATEGORY B APPORT. - DIRECT PROGRAM				X	X		980-999				
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X						
			4612				ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION											
		AD					CATEGORY A APPORT. - DIRECT PROGRAM				X	X						
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X						
		BD					CATEGORY B APPORT. - DIRECT PROGRAM				X	X						
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X						
							- OR -											
							* FOR PRIOR-YEAR RECOVERY OF											
							EXCESS ADVANCES - UNEXPIRED *											

			GL				GL				HHS TRANSACTION CODES									UPDATED	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION				T-L C-P G-N A-B D-R F-U										
											ATH ATH TRN APR PRG CST										
											SRC TMG TYP CAT FIN CAT							FD-GRP	OBJECT CLASS	ON	
237							COLLECTION - REFUNDS - UNBILLED													12/19/96	
	A	1012					DISBURSEMENTS (OTHER THAN PAYROLL)														
					1710		LAND											000-599	32.11		
																		900-999			
					1721		CONSTRUCTION IN PROGRESS BY OTHER GOVERNMENT AGENCIES												32.51		
					1722		CONSTRUCTION IN PROGRESS - BY ALL OTHERS												32.52		
					1730		BUILDINGS												32.21, 32.2A-32.2C, 31.41		
					1740		OTHER STRUCTURES AND FACILITIES												32.31-32.3Z		
					1751		EQUIPMENT IN USE OTHER THAN IT (ADP & TC)												31.10-31.3Z, 31.50-31.7Z		
					1753		CENTRAL LIBRARY - EQUIPMENT & BOOKS												31.80-31.8Z		
					1756		IT (ADP & TC) EQUIPMENT IN USE												31.41, 31.47-31.49		
					1810		ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE												31.AA, 32.60		
					1830		IT (ADP AND TC) SOFTWARE												31.43, 31.4D		
					6101		OPERATING/PROGRAM EXPENSES												MAJOR OC'S 11-13, 21-26, 31.90'S, 41, 42		
							- ALSO -														
							* FOR CURRENT YEAR (FOR PRIOR YEAR - SEE D AND E) *														
	B	4902					EXPENDED AUTHORITY - PAID											SAME AS A	SAME AS A		
		AD					CATEGORY A APPORT. - DIRECT PROGRAM								X	X					
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM								X	X					
		BD					CATEGORY B APPORT. - DIRECT PROGRAM								X	X					
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM								X	X					
					4612		ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION														
							- AND -														

						T-L C-P G-N A-B D-R F-U												UPDATED	
						ATH ATH TRN APR PRG CST												ON	
TC#	DR	SUB	COST	GL	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS		
C	3211							INVESTMENT IN CAPITAL ASSETS							030-599	31.10-31.80, 31.AA, 32'S			
															910-999				
						3100		APPROPRIATED CAPITAL											
								* (CONTINUED FROM B) OR -											
								* FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - UNEXPIRED *											
D	4972							DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED							SAME AS A	SAME AS A			
								AUTHORITY - REFUNDS - PAID											
		AD						CATEGORY A APPORT. - DIRECT PROGRAM				X	X						
		AR						CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X						
		BD						CATEGORY B APPORT. - DIRECT PROGRAM				X	X						
		BR						CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X						
						4310		ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS											
		AD						CATEGORY A APPORT. - DIRECT PROGRAM				X	X						
		AR						CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X						
		BD						CATEGORY B APPORT. - DIRECT PROGRAM				X	X						
		BR						CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X						
								- OR -											
								FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - EXPIRED *											
E	4972							DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED							SAME AS A	SAME AS A			
								AUTHORITY - REFUNDS - PAID											
		AD						CATEGORY A APPORT. - DIRECT PROGRAM				X	X						
		AR						CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X						
		BD						CATEGORY B APPORT. - DIRECT PROGRAM				X	X						
		BR						CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X						
						4612		ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION											
		AD						CATEGORY A APPORT. - DIRECT PROGRAM				X	X						
		AR						CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X						
		BD						CATEGORY B APPORT. - DIRECT PROGRAM				X	X						
		BR						CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X						

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							T-L	C-P	G-N	A-B	D-R	F-U								UPDATED
TC#	DR	SUB	COST	GL CR	SUB	COST		ATH	ATH	TRN	APR	PRG	CST							
							DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP		OBJECT CLASS				ON
240							PROCEEDS FROM SALE OF PROPERTY AVAILABLE FOR EXPENDITURE FROM THE APPROPRIATION													11/01/88
A	1015						COLLECTIONS							000-599	61.75					
														900-999						
				1311			ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED GOVERNMENT NON-GOVERNMENT				X									
				N						X										
241							DEPOSIT AND SUSPENSE ACCOUNTS FOR DEDUCTIONS FOR TAXES, SAVINGS BONDS, AND OTHER TRANSACTIONS													11/01/88
A	1016						DEPOSIT FUNDS & BUDGET CLEARING/SUSPENSE ACCOUNTS							600-699	61.79	61.1H, 61.1J, 61.77				
														700-709						
				2400			LIABILITY FOR DEPOSIT FUNDS AND SUSPENSE ACCOUNTS AND UNRECONCILED CASH BALANCES													
							NOTE: THIS ENTRY TO BE REVERSED AS DEPOSIT AND RECEIPT SUSPENSE ITEMS ARE IDENTIFIED AND OTHER DEPOSITS ARE TRANSFERRED TO PROPER ACCOUNTS.													
							NOTE: ALSO THE REVERSE OF THIS ENTRY IS MADE AT THE TIME REPLACEMENT PROPERTY HAS BEEN OBLIGATED AND FUNDS ARE TO BE TRANSFERRED TO THE APPROPRIATION. ALSO RECORD THE TRANSACTION BY TC 221 FOR THE FUND TRANSFER, OR RECORD IN TC 235 TO TRANSFER THE DEPOSIT TO MISCELLANEOUS RECEIPTS WHEN A PLANNED REPLACEMENT IS NOT MADE.													

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TC#	DR	SUB	COST	GL CR	SUB	COST	DESCRIPTION	HHS TRANSACTION CODES							FD-GRP	OBJECT CLASS	UPDATED ON
								T-L	C-P	G-N	A-B	D-R	F-U				
								ATH	ATH	TRN	APR	PRG	CST				
								SRC	TMG	TYP	CAT	FIN	CAT				
242							COLLECTION OR REPAYMENT OF UNUSED TRAVEL ADVANCE AND EMERGENCY EMPLOYEE PAYMENTS									11/01/88	
A	1012						DISBURSEMENTS (OTHER THAN PAYROLL)							000-599	61.71, 61.7C, 61.7G		
														900-999			
				1411			TRAVEL ADVANCES AND EMERGENCY EMPLOYEE PAYMENTS										
				N			NON-GOVERNMENT			X							
243							ADVANCES RECEIVED FROM OTHER FEDERAL AGENCIES UNDER LETTER OF CREDIT									11/01/88	
A	1015						COLLECTIONS							500-599	61.72		
				2311			ADVANCES FROM FEDERAL AGENCIES FOR DISBURSEMENT THROUGH MANAGEMENT FUNDS										
				G			GOVERNMENT			X							
246							COLLECTION OF ACCRUED INTEREST ON INVESTMENTS									06/17/96	
A	1015						COLLECTIONS							000-029	61.75		
														900-959			
				1343			INTEREST RECEIVABLE ON INVESTMENTS										
				G			GOVERNMENT			X							
				N			NON-GOVERNMENT			X							
							- AND -										
B	4250						REIMBURSEMENTS AND OTHER INCOME EARNED							SAME AS A	SAME AS A		
				4220			REIMBURSABLE ORDERS ACCEPTED										

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							T-L C-P G-N A-B D-R F-U									UPDATED	
							ATH ATH TRN APR PRG CST									ON	
TC#	DR	SUB	COST	CR	SUB	COST	SRC TMG TYP CAT FIN CAT							FD-GRP	OBJECT CLASS		
247							REIMBURSEMENT FOR TRAVEL EXPENSES FROM NON-FEDERAL SOURCES									11/01/88	
	A	1015					COLLECTIONS							000-599	61.66		
														900-999			
		6905					OTHER EXPENSES - UNFUNDED								61.67, 61.68		
				5601			DONATED FOR TRAVEL EXPENSE - CASH RETAINED BY AGENCY								61.66		
				N			NON-GOVERNMENT										
				5602			DONATED FOR TRAVEL EXPENSE - VALUE OF SERVICES-IN-KIND								61.67		
				N			NON-GOVERNMENT										
				5603			DONATED FOR TRAVEL EXPENSE - CASH RETAINED BY TRAVELER								61.68		
				N			NON-GOVERNMENT										
248							COLLECTION OF INTEREST, PENALTIES, AND ADMINISTRATIVE COSTS ON DELINQUENT ACCOUNTS RECEIVABLE									06/17/96	
	A	1015					COLLECTIONS							700-899			
				134A			INTEREST RECEIVABLE ON DELINQUENT ACCOUNTS								61.7D		
				N			NON-GOVERNMENT										
				134C			PENALTY RECEIVABLE ON DELINQUENT ACCOUNTS								61.7E		
				N			NON-GOVERNMENT										
				134E			ADMINISTRATIVE COSTS RECEIVABLE ON DELINQUENT ACCOUNTS								61.7F		
				N			NON-GOVERNMENT										

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ON

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							T-L C-P G-N A-B D-R F-U									UPDATED	
							ATH ATH TRN APR PRG CST									ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	
251							RECORD PRIOR LIENS OUTSTANDING ON ACQUIRED COLLATERAL AS RESULT OF DEFAULTED LOAN GUARANTEES										11/01/88
252							TO ADJUST VALUE OF RECORDED COLLATERAL DOWN TO FAIR MARKET VALUE										02/28/92
A	7211						LOSSES ON DISPOSITION OF ASSETS - BOOK VALUE OF ASSET							015-025	61.4G		
														100-199			
							NOTE: SEE TCs 250 AND 251.										
							NOTE: SEE F-10 OF TITLE II, GAO MANUAL.										
253							TO ADJUST VALUE OF RECORDED COLLATERAL UP TO FAIR MARKET VALUE										02/28/92
							NOTE: SEE TCs 250 AND 251.										
							NOTE: SEE F-10 OF TITLE II, GAO MANUAL.										
254							RECORD SALE OF ACQUIRED COLLATERAL										11/01/88
A	1015						COLLECTIONS							015-025	61.4G		
														100-199			
							- AND -										
B	4250						REIMBURSEMENTS AND OTHER INCOME EARNED							SAME AS A	SAME AS A		
					4230		UNFILLED CUSTOMER ORDERS - UNOBLIGATED										
							NOTE: THE COLLECTION OF COLLATERAL IS CONSIDERED THE SAME AS COLLECTION OF LOAN PRINCIPAL AND INTEREST AND THEREFORE IS RECORDED AS INCOME EARNED IN THE BUDGETARY ACCOUNTS.										
							NOTE: IF REALIZED MORE OR LESS THAN VALUE OF THE RECORDED COLLATERAL SEE TCs 252 AND 253.										
							NOTE: RECORD ALSO A REVERSAL OF THE ALLOWANCE FOR LOSS ESTABLISHED FOR THE ACQUIRED COLLATERAL USING TC 11C(R)										

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							T-L C-P G-N A-B D-R F-U									UPDATED	
							ATH ATH TRN APR PRG CST									ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS		
260							RECLASSIFICATION OF EQUIPMENT PENDING DISPOSAL									10/19/92	
	A	1752					EQUIPMENT - PENDING DISPOSAL							000-500			
														900-999			
					1751		EQUIPMENT IN USE OTHER THAN IT (ADP & TC)								61.18		
					1756		IT (ADP & TC) EQUIPMENT IN USE								61.19		
					1830		IT (ADP AND TC) SOFTWARE								61.1F		
261							DISPOSITION OF PROPERTY BY TRANSFER, TRADE-IN OR SALE OUTSIDE THE AGENCY									09/30/92	
	A	1739					ACCUMULATED DEPRECIATION ON BUILDINGS								61.36, 61.37		
		1749					ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND FACILITIES								61.31		
		1759					ACCUMULATED DEPRECIATION ON EQUIPMENT								61.3A, 61.3B		
		1839					ACCUMULATED AMORTIZATION ON IT (ADP AND TC) SOFTWARE								61.3C		
					1730		BUILDINGS								61.36, 61.37		
					1740		OTHER STRUCTURES AND FACILITIES								61.31		
					1752		EQUIPMENT - PENDING DISPOSAL								61.3A-61.3C		
							NOTE: AMOUNT RECORDED IS THE GROSS CAPITALIZED										
							VALUE OF EQUIPMENT. SEE TCs 262 AND 26A TO REMOVE										
							NET BOOK VALUE FROM ACCOUNT 3211, INVESTMENT IN										
							CAPITAL ASSETS.										

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						HHS TRANSACTION CODES													

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							T-L C-P G-N A-B D-R F-U										UPDATED		
							ATH ATH TRN APR PRG CST										ON		
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC TMG TYP CAT FIN CAT										FD-GRP	OBJECT CLASS
NOTE: REFER TO CRITERIA IN A-34. SECTION 44.4C TO																			
DETERMINE THE TIMING OF AVAILABILITY OF FUNDS FOR																			
OBLIGATION.																			
NOTE: WHEN THE OBLIGATION FOR REPLACEMENT HAS																			
INCURRED PRIOR TO OR SIMULTANEOUSLY WITH THE SALE,																			
RECORD TO THE APPROPRIATION; WHEN THE REPLACEMENT																			
IS PLANNED FOR LATER OBLIGATION (WITHIN THE																			
CURRENT FY OR THE FOLLOWING FY) RECORD TO BUDGET																			
CLEARING ACCOUNT 75 F3845 USING TC 266.																			
NOTE: SEE TC 240 FOR COLLECTION, ALSO SEE TC 221																			
AND TC 235 IF COLLECTION WAS MADE WITHOUT																			
ESTABLISHING A RECEIVABLE.																			
265							FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED												02/28/92
							PROPERTY "WHERE THE PROCEEDS WILL NOT BE USED TO												
							PURCHASE REPLACEMENT PROPERTY" - WHEN THERE IS A												
							GAIN												
A	1311						ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED											000-599	61.1H, 61.1J
	G						GOVERNMENT											900-999	
	N						NON-GOVERNMENT												
				</															

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GL							GL							T-L C-P G-N A-B D-R F-U							UPDATED										
TC# DR SUB COST							CR SUB COST							DESCRIPTION							ATH ATH TRN APR PRG CST							ON			
														SRC TMG TYP CAT FIN CAT							FD-GRP OBJECT CLASS										
268														EQUIPMENT LOANED TO CONTRACTOR														09/30/92			
A 1754														FEDERAL PROPERTY IN CUSTODY OF CONTRACTORS														000-599			
																												900-999			
							1751							EQUIPMENT IN USE OTHER THAN IT (ADP & TC)														31.10-31.3Z, 31.50-31.7Z			
							1756							IT (ADP & TC) EQUIPMENT IN USE														31.41, 31.47, 31.48,		31.49	
							1810							ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE														31.AA, 32.60			
							1830							IT (ADP AND TC) SOFTWARE														31.43, 31.4D			
														NOTE: EQUIPMENT CONTINUES TO DEPRECIATE WHILE IN																	
														CUSTODY OF A CONTRACTOR OR GRANTEE; VALUE OF																	
														APPROPRIATED ASSETS REMAIN IN EQUITY ACCOUNT 3211																	
														WHILE IN CUSTODY OF OTHERS; THIS ENTRY IS REVERSED																	
														UPON THE RETURN OF PROPERTY; ANY NON-CAPITALIZED																	
														EQUIPMENT LOANED SHOULD BE MAINTAINED AS																	
														MEMORANDUM RECORDS BY THE CUSTODIAN OF THE																	
														PROPERTY.																	
269														EQUIPMENT LOANED TO GRANTEES																09/30/92	
A 1755														FEDERAL PROPERTY IN CUSTODY OF GRANTEES														000-599			
																												900-999			
							1751							EQUIPMENT IN USE OTHER THAN IT (ADP & TC)														31.10-31.3Z, 31.50-31.7Z			
							1756							IT (ADP & TC) EQUIPMENT IN USE														31.41, 31.47, 31.48,		31.49	
							1810							ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE														31.AA, 32.60			
							1830							IT (ADP AND TC) SOFTWARE														31.43, 31.4D			
														NOTE: EQUIPMENT CONTINUES TO DEPRECIATE WHILE IN																	
														CUSTODY OF A CONTRACTOR OR GRANTEE; VALUE OF																	
														APPROPRIATED ASSETS REMAINS IN EQUITY ACCOUNT 3211																	
														WHILE IN CUSTODY OF OTHERS; THIS ENTRY IS REVERSED																	

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GL							GL							UPDATED							
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC TMG TYP CAT FIN CAT	FD-GRP	OBJECT CLASS	ON										
							NOTE: PURCHASED ASSETS FROM REVOLVING FUNDS ARE														
							NOT RECORDED IN 3211, THEREFORE "B" ENTRY EXCLUDES														
							REVOLVING FUNDS.														
							NOTE: SEE TC 262 WHEN THERE IS A GAIN ON														
							DISPOSITION.														
							NOTE: SEE TC 26H AND 26J FOR DISPOSITION OF														
							DONATED AND TRANSFERRED-IN PROPERTY														
26B											07/30/9										
							FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED														
							PROPERTY "WHERE THE FUNDS WILL BE USED TO PURCHASE														
							REPLACEMENTS" - WHERE THERE IS A LOSS														
A	1311						ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED		000-599	61.1H, 61.1J											
	G						GOVERNMENT	X	900-999												
	N						NON-GOVERNMENT	X													
							7212 LOSSES ON DISPOSITION OF ASSETS - PROCEEDS OF SALE														
							- AND -														
B	4250						REIMBURSEMENTS AND OTHER INCOME EARNED			SAME AS A											
							4450 UNAPPORTIONED AUTHORITY - AVAILABLE		000-599												
							D DIRECT PROGRAM	X	900-999												
							R REIMBURSABLE PROGRAM	X													
							NOTE: REFER TO CRITERIA IN A-34. SECTION 44.4C TO														
							DETERMINE THE TIMING OF AVAILABILITY OF FUNDS FOR														
							OBLIGATION.														
							NOTE: LOSS IS DETERMINED IF THE SUM RECEIVED IS														
							LESS THAN THE BOOK VALUE (GROSS ASSET LESS														
							ACCUMULATED DEPRECIATION). SEE TC 264 WHEN THERE														
							IS A GAIN ON DISPOSITION.														

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							T-L C-P G-N A-B D-R F-U									UPDATED	
							ATH ATH TRN APR PRG CST									ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS		
26E							RECORD GAIN ON LIQUIDATION OF PRIOR LIEN WHEN PAYMENT OF LIEN IS LESS THAN RECORDED VALUE (LIABILITY) OF THE PRIOR LOAN									02/28/92	
A	2910						PRIOR LIENS OUTSTANDING ON ACQUIRED COLLATERAL							015-025	61.4N		
														100-199			
				7111			GAINS ON DISPOSITION OF ASSETS - BOOK VALUE OF ASSET										
26G							WRITE-OFF REMAINING VALUE OF ACQUIRED COLLATERAL WHEN THE RECORDED VALUE IS LESS THAN THE AMOUNT REALIZED									02/28/92	
26H							PROPERTY TRANSFERRED-OUT WITHOUT REIMBURSEMENT TO OTHER FEDERAL AGENCY (PURCHASED PROPERTY ONLY)									09/30/92	
A	7211						LOSSES ON DISPOSITION OF ASSETS - BOOK VALUE OF ASSET							000-599			
														900-999			
				1739			ACCUMULATED DEPRECIATION ON BUILDINGS								61.36, 61.37		
				1749			ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND FACILITIES								61.31		
				1759			ACCUMULATED DEPRECIATION ON EQUIPMENT								61.3A, 61.3B		
				1839			ACCUMULATED AMORTIZATION ON IT (ADP AND TC) SOFTWARE								61.3C		
							- AND -										

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TC#	GL			GL			DESCRIPTION	T-L	C-P	G-N	A-B	D-R	F-U	UPDATED	
	DR	SUB	COST	CR	SUB	COST		ATH	ATH	TRN	APR	PRG	CST		ON
								SRC	TMG	TYP	CAT	FIN	CAT		
270							TRANSFERS-OUT - CATEGORY A & B APPORTIONMENT - (ISSUING AGENCY)							11/01/88	
	A	4511					APPORTIONMENT AVAILABLE FOR DISTRIBUTION - CURRENT QUARTER								
		AD					CATEGORY A APPORT. - DIRECT PROGRAM				X	X			
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X			
		BD					CATEGORY B APPORT. - DIRECT PROGRAM				X	X			
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X			
				4540			INTERNAL FUND DISTRIBUTIONS ISSUED								
				AD			CATEGORY A APPORT. - DIRECT PROGRAM				X	X			
				AR			CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X			
				BD			CATEGORY B APPORT. - DIRECT PROGRAM				X	X			
				BR			CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X			
271							TRANSFERS-IN - CATEGORY A & B APPORTIONMENT - (RECEIVING AGENCY)							11/01/88	
	A	4550					INTERNAL FUND DISTRIBUTIONS RECEIVED								
		AD					CATEGORY A APPORT. - DIRECT PROGRAM				X	X			
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X			
		BD					CATEGORY B APPORT. - DIRECT PROGRAM				X	X			
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X			
				4511			APPORTIONMENT AVAILABLE FOR DISTRIBUTION - CURRENT QUARTER								
				AD			CATEGORY A APPORT. - DIRECT PROGRAM				X	X			
				AR			CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X			
				BD			CATEGORY B APPORT. - DIRECT PROGRAM				X	X			
				BR			CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X			
							NOTE: THESE TRANSFER ENTRIES WILL BE MADE AFTER THE ENTRY TO MOVE SUBSEQUENT QUARTER APPORTIONMENT TO CURRENT QUARTERS. INTRA-OFFICE TRANSFERS (BETWEEN ACCOUNTING POINTS WITHIN AN AGENCY)								

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GL							GL							T-L C-P G-N A-B D-R F-U								UPDATED	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC TMG TYP CAT FIN CAT	FD-GRP	OBJECT	CLASS							ON					
278							ALLOTMENT ISSUED FROM HEADQUARTERS TO REGIONAL/FIELD OFFICES (HEADQUARTERS ENTRY)											03/12/9					
A	4611						ALLOTMENTS AVAILABLE FOR COMMITMENT/OBLIGATION		000-599	81.16													
	AD						CATEGORY A APPORT. - DIRECT PROGRAM	X X	900-999														
	AR						CATEGORY A APPORT. - REIMBURSABLE PROGRAM	X X															
	BD						CATEGORY B APPORT. - DIRECT PROGRAM	X X															
	BR						CATEGORY B APPORT. - REIMBURSABLE PROGRAM	X X															
					4571		ALLOTMENTS ISSUED (INTRA-AGENCY)																
					AD		CATEGORY A APPORT. - DIRECT PROGRAM	X X															
					AR		CATEGORY A APPORT. - REIMBURSABLE PROGRAM	X X															
					BD		CATEGORY B APPORT. - DIRECT PROGRAM	X X															
					BR		CATEGORY B APPORT. - REIMBURSABLE PROGRAM	X X															
							NOTE: THIS TC IS DESIGNED FOR USE WITH TC 279.																
							HOWEVER, FOR THOSE AGENCIES THAT ISSUE FIELD																
							ALLOWANCES DIRECTLY FROM HQ ALLOTMENTS (AS OPPOSED																
							TO TC 031) AS AN INTRA- OFFICE TRANSACTION, THIS																
							TC MAY BE USED WITH TC 281. IN SUCH CASES,																
							INTRA-OFFICE HQ TRANSFER ACCOUNT 4571 WILL EQUAL																
							INTRA-OFFICE FIELD TRANSFER ACCOUNT 4582.																
279							ALLOTMENTS RECEIVED AT REGIONAL FIELD OFFICES FROM HEADQUARTERS (REGIONAL/FIELD ENTRY)											11/01/8					
A	4581						ALLOTMENTS RECEIVED (INTRA-AGENCY)		000-599	81.16													
	AD						CATEGORY A APPORT. - DIRECT PROGRAM	X X	900-999														
	AR						CATEGORY A APPORT. - REIMBURSABLE PROGRAM	X X															
	BD						CATEGORY B APPORT. - DIRECT PROGRAM	X X															
	BR						CATEGORY B APPORT. - REIMBURSABLE PROGRAM	X X															
					4611		ALLOTMENTS AVAILABLE FOR COMMITMENT/OBLIGATION																
					AD		CATEGORY A APPORT. - DIRECT PROGRAM	X X															
					AR		CATEGORY A APPORT. - REIMBURSABLE PROGRAM	X X															
					BD		CATEGORY B APPORT. - DIRECT PROGRAM	X X															
					BR		CATEGORY B APPORT. - REIMBURSABLE PROGRAM	X X															
							NOTE: USE ONLY WITH TC 278.																

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GL							GL							T-L C-P G-N A-B D-R F-U							UPDATED	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	ATH ATH TRN APR PRG CST								ON						
								SRC TMG TYP CAT FIN CAT	FD-GRP	OBJECT	CLASS											
287							TRANSFERS OF UNCOLLECTIBLE REFUNDS FROM ACCOUNTING POINTS TO HEADQUARTERS					11/01/88										
A	1932						ADVANCES & REIMBURSEMENTS		000-599	81.16												
									900-999													
				1312			REFUNDS RECEIVABLE															
				G			GOVERNMENT	X														
				N			NON-GOVERNMENT	X														
							NOTE: USE ONLY WITH TC 28E.															
288							TRANSFERS OF UNCOLLECTIBLE REIMBURSEMENTS FROM ACCOUNTING POINTS TO HEADQUARTERS					11/01/88										
A	1932						ADVANCES & REIMBURSEMENTS		000-599													
									900-999													
				1311			ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED			81.16												
				G			GOVERNMENT	X														
				N			NON-GOVERNMENT	X														
							NOTE: USE ONLY WITH TC 28F.															
289							TRANSFERS OF UNCOLLECTED GENERAL FUND RECEIPTS TO HEADQUARTERS					11/01/88										
A	1933						ALL OTHER TRANSFERS		700-899	81.16												
				1313			GENERAL/TRUST FUND RECEIPTS RECEIVABLE															
				G			GOVERNMENT	X														
				N			NON-GOVERNMENT	X														

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										T-L	C-P	G-N	A-B	D-R	F-U																
										ATH	ATH	TRN	APR	PRG	CST																
TC#	DR	SUB	COST	GL	CR	SUB	COST	DESCRIPTION										SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	UPDATED	ON			
										NOTE: USE ONLY WITH TC 28G.																					
28A											APPROPRIATION REIMBURSEMENT RECEIVED AT																			11/01/88	
										HEADQUARTERS FROM ACCOUNTING POINT (HEADQUARTERS																					
										ENTRY)																					
A	1015											COLLECTIONS																000-599	81.16		
																											900-999				
										1942	ADVANCES & REIMBURSEMENTS																				
										NOTE: USE ONLY WITH TC 282.																					
28B											TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING																			08/22/96	
										POINTS - RECEIVING POINT																					
A	1751											EQUIPMENT IN USE OTHER THAN IT (ADP & TC)																000-599	31.10-31.3Z, 31.50-31.7Z		
																											900-999				
										1756	IT (ADP & TC) EQUIPMENT IN USE																		31.41, 31.47-31.49		
										1810	ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE																		31.AA		
										1830	IT (ADP AND TC) SOFTWARE																		31.43, 31.4D		
										6101	OPERATING/PROGRAM EXPENSES																		ALL OTHER OC'S		
										GD	GOVERNMENT - DIRECT PROGRAM													X		X					
										GR	GOVERNMENT - REIMBURSABLE PROGRAM													X		X					
										ND	NON-GOVERNMENT - DIRECT PROGRAM													X		X					
										NR	NON-GOVERNMENT - REIMBURSABLE PROGRAM													X		X					
										1943	ALL OTHER TRANSFERS																				
										- AND -																					

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							HHS TRANSACTION CODES												UPDATED	
																			ON	
TC#	DR	SUB	COST	GL	CR	SUB	COST	DESCRIPTION	T-L	C-P	G-N	A-B	D-R	F-U	ATH	ATH	TRN	APR	PRG	CST
									SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS			
B	1943							ALL OTHER TRANSFERS								030-599				
																910-999				
						3211		INVESTMENT IN CAPITAL ASSETS												
								- AND -												
								* FOR THE AMOUNT OF DIRECT EXPENSE IN A *												
C	3100							APPROPRIATED CAPITAL								SAME AS A	SAME AS A EXCLUSIVE OF			
						5700		APPROPRIATED CAPITAL USED												
								NOTE: USE ONLY WITH TC 283. TC 28C TRANSFERS IN												
								THE ACCUMULATED DEPRECIATION. IN BOTH TCs THE "B"												
								ENTRY TRANSFERS IN THE CORRESPONDING VALUE IN THE												
								INVESTMENTS ACCOUNT. THE NET OF 28B AND 28C												
								REPRESENTS THE BOOK VALUE OF INVESTMENT IN												
								PROPERTY												
28C								TRANSFER OF ACCUMULATED DEPRECIATION AND												
								AMORTIZATION ON PROPERTY TRANSFERRED BETWEEN												
								ACCOUNTING POINTS - RECEIVING POINT												
A	1943							ALL OTHER TRANSFERS												
						1759		ACCUMULATED DEPRECIATION ON EQUIPMENT												
						1839		ACCUMULATED AMORTIZATION ON IT (ADP AND TC)												
								SOFTWARE												
								- AND -												
B	3211							INVESTMENT IN CAPITAL ASSETS								030-599	SAME AS A			
																910-999				

03/02/92

							HHS TRANSACTION CODES										UPDATED	
							T-L C-P G-N A-B D-R F-U											
							ATH ATH TRN APR PRG CST											
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	ON	
28F							RECEIPT OF UNCOLLECTIBLE REIMBURSEMENTS TRANSFERRED FROM ACCOUNTING POINTS										11/01/88	
A	1311						ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED							000-599	81.16			
		G					GOVERNMENT			X				900-999				
		N					NON-GOVERNMENT			X								
					1942		ADVANCES & REIMBURSEMENTS											
							NOTE: USE ONLY WITH TC 288.											
28G							RECEIPT OF UNCOLLECTED GENERAL FUND RECEIPTS TRANSFERRED FROM ACCOUNTING POINTS										11/01/88	
A	1313						GENERAL/TRUST FUND RECEIPTS RECEIVABLE							700-899	81.16			
		G					GOVERNMENT			X								
		N					NON-GOVERNMENT			X								
					1943		ALL OTHER TRANSFERS											
							NOTE: USE ONLY WITH TC 289.											
290							TRANSFER OF UNCOLLECTED TRAVEL ADVANCES BETWEEN BETWEEN ACCOUNTING POINTS WITHIN THE SAME APPROPRIATION - SENDING POINT										11/01/88	
A	1932						ADVANCES & REIMBURSEMENTS							000-599	81.16			
														900-999				
					1411		TRAVEL ADVANCES AND EMERGENCY EMPLOYEE PAYMENTS											
		N					NON-GOVERNMENT			X								
							NOTE: USE ONLY WITH TC 29A.											
292							INTRA-FUND TRANSFERS BETWEEN WORK-IN-PROCESS ACCOUNT AND FOR WITHIN OFFICE TRANSFERS (WITHIN THE ACCOUNTING POINT BETWEEN WORK-IN-PROCESS ACCOUNTS AND OTHER ACTIVITIES)										11/01/88	
A	6500						COST OF GOODS OR SERVICES SOLD							000-029	61.23			
														900-909				

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							T-L C-P G-N A-B D-R F-U										UPDATED	
							ATH ATH TRN APR PRG CST											
TC#	DR	SUB	COST	CR	SUB	COST	SRC TMG TYP CAT FIN CAT										ON	
							FD-GRP										OBJECT CLASS	
298							TO RECORD RECLASSIFIED LOANS AS LOANS RECEIVABLE -										03/02/92	
							DEFAULTED											
	A	1357					LOANS RECEIVABLE - DEFAULTED - PRINCIPAL										61.4B	
		N					NON-GOVERNMENT											
																	100-199	
																	700-899	
				1941			WITHIN-FUND TRANSFER											
							NOTE: TC 296 (R) AND TC 298 MUST BE MADE IN											
							CONJUNCTION WITH EACH OTHER. NOTE: IF A											
							GUARANTEED/PLEDGED LOAN IS DEFAULTED USE TC 297(R)											
							AND 298, OR TC 297(R) AND TC 296(R), THEN TC 296											
							AND TC 298. THEN, IF POSSIBLE, REPLACE THE											
							GUARANTEED DEFAULTED LOAN WITH ANOTHER ONE OF											
							SIMILAR VALUE BY USE OF TC 296 AND TC 297.											
							NOTE: PROCEDURAL INSTRUCTIONS											

							(1) TO OFFSET INCOME AGAINST EXPENSE ITEMS WITH											
							THE SAME VENDOR BUT INVOLVING MORE THAN ONE CAN.											
							(2) NET DISBURSEMENT.											
							(3) RECORD GROSS DISBURSEMENT UNDER APPROPRIATE TC											
							IN THE 180-194 SERIES. RECORD THE INCOME (VOUCHER											
							DEDUCTION FROM SF-1166) UNDER APPROPRIATE TC IN											
							THE 220-249 SERIES. FOR EXAMPLE: TO OFFSET											
							INSURANCE PREMIUMS AGAINST INTEREST EXPENSE DUE ON											
							STUDENT LOANS, RECORD PAYMENT OF INTEREST EXPENSE											
							UNDER TC 193 AND COLLECTION OF INSURANCE PREMIUMS											
							UNDER TC 227.											
29A							TRANSFER OF UNCOLLECTED TRAVEL ADVANCES BETWEEN										11/01/88	
							ACCOUNTING POINTS WITHIN THE SAME APPROPRIATION -											
							RECEIVING POINT											

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							HHS TRANSACTION CODES											
							T-L C-P G-N A-B D-R F-U											
							ATH ATH TRN APR PRG CST										UPDATED	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	ON	
A 1411	N						TRAVEL ADVANCES AND EMERGENCY EMPLOYEE PAYMENTS								000-599	81.16		
							NON-GOVERNMENT			X					900-999			
300					1942		ADVANCES & REIMBURSEMENTS											
							NOTE: USE ONLY WITH TC 290. HEADQUARTERS SHOULD											
							OBTAIN COMPUTER PRINT-OUT OF DETAIL TRANSACTIONS											
							FOR EACH ACCOUNTING POINT WHEN TRANSFER ACCOUNTS											
							ARE NOT IN BALANCE.											
							RECORD DEPRECIATION DIRECTLY TO WORK-IN-PROCESS											
							INVENTORY											
							NOTE: DO NOT ENVISION ADP OR TC EQUIPMENT											
							INVOLVED IN WORK-IN-PROCESS INVENTORY PROCEDURES.										09/23/92	
							INDIRECT COSTS TRANSFERRED TO OVERHEAD ACCOUNT FOR											
							SUBSEQUENT REALLOCATION TO COST CENTERS											
A 6600							APPLIED OVERHEAD								000-599	ALL MAJOR OC'S		
															900-999			
							OPERATING/PROGRAM EXPENSES											
							ISSUANCES FROM INVENTORIES WITHIN THE											
							APPROPRIATION FROM WHICH THE INVENTORIES WERE											
							FUNDED - ISSUING POINT											
A 1931							WITHIN FUND TRANSFER											
						M	OPERATING MATERIALS AND SUPPLIES HELD FOR USE								000-399	26.21-26.28, 26.4A-26.4Z,		
							MATERIALS AND SUPPLIES FOR USE								900-959	26.5A-26.5Z (EXCEPT FOR		
																26.5C AND 26.5E),		
																26.71-26.7Z, 26.91-26.9Z		
						S	INVENTORY HELD FOR SALE								000-399	26.21-26.28, 26.4A-26.4Z,		
							MATERIALS AND SUPPLIES FOR SALE								900-959	26.5A-26.5Z (EXCEPT FOR		
																26.5C AND 26.5E),		
																26.71-26.7Z, 26.91-26.9Z		

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							HHS TRANSACTION CODES												UPDATED
							T-L C-P G-N A-B D-R F-U												
							ATH ATH TRN APR PRG CST												
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	ON		
B	3211						1571 STOCKPILE MATERIALS HELD IN RESERVE							000-399	26.41-26.49				
														900-959					
							1591 OTHER RELATED PROPERTY							000-599	26.5C AND 26.5E				
														900-999					
							- AND -												
							INVESTMENT IN CAPITAL ASSETS							030-599	SAME AS A				
														910-999					
							5700 APPROPRIATED CAPITAL USED												
							NOTE: TO BE USED ONLY WITH TC 303												
303							RECEIPT OF ISSUANCES FROM INVENTORIES WITHIN THE										08/25/94		
							APPROPRIATION FROM WHICH THE INVENTORIES WERE												
							FUNDED - RECEIVING POINT												
A	1511	M					OPERATING MATERIALS AND SUPPLIES HELD FOR USE							000-399	26.21-26.28, 26.4A-26.4Z,				
							MATERIALS AND SUPPLIES FOR USE							900-959	26.5A-26.5Z (EXCEPT FOR				
															26.5C AND 26.5E),				
															26.71-26.7Z, 26.91-26.9Z				
	1521	S					INVENTORY HELD FOR SALE							000-399	26.21-26.28, 26.4A=26.4Z,				
							MATERIALS AND SUPPLIES FOR SALE							900-959	26.5A-26.5Z (EXCEPT FOR				
															26.5C AND 26.5E),				
															26.71-26.7Z, 26.91-26.9Z				
	1571						STOCKPILE MATERIALS HELD IN RESERVE							000-399	26.41-26.49				
														900-959					

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							T-L C-P G-N A-B D-R F-U										UPDATED	
							ATH ATH TRN APR PRG CST										ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS		
306							THIRD-PARTY DRAFTS ISSUED BY ANOTHER AGENCY										09/15/94	
A	1012						DISBURSEMENTS (OTHER THAN PAYROLL)							000-599	61.7H			
														900-999				
					2313		ADVANCES - ALL OTHER											
					G		GOVERNMENT			X								
							NOTE: THIS TC IS USED BY THE CUSTOMER AGENCY TO											
							(1) RECORD THE INITIAL ISSUANCE OF THE THIRD-PARTY											
							DRAFT BY THE ISSUING AGENCY, AND (2) TO RECORD THE											
							SF 224 PAYEMENT TRANSACTION (REVERSE) TO THE											
							ISSUING AGENCY. SEE ACCOUNTING MANUAL CHAPTER											
							10-46 FOR PROCEDURES.											
307							THIRD-PARTY DRAFTS ISSUED FOR ANOTHER AGENCY										09/15/94	
A	1314						ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED							000-599	61.7H			
														900-999				
					2315		ADVANCES - THROUGH THIRD-PARTY DRAFTS											
					N		NON-GOVERNMENT			X								
							NOTE: THIS TC IS USED BY THE THIRD-PARTY DRAFT											
							ISSUING AGENCY TO RECORD THE RECEIVABLE DUE FROM											
							THE CUSTOMER AGENCY. SEE ACCOUNTING MANUAL											
							CHAPTER 10-46 FOR PROCEDURES.											
308							THIRD-PARTY DRAFTS - COLLECTIONS										09/15/94	
A	1012						DISBURSEMENTS (OTHER THAN PAYROLL)							000-599	61.7H			
														900-999				
					1314		ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED											
							THIS TC IS USED BY THE THIRD-PARTY DRAFT ISSUING											
							AGENCY TO RECORD THE COLLECTION FROM THE CUSTOMER											
							AGENCY VIA AN SF 224. SEE ACCOUNTING MANUAL											
							CHAPTER 10-46 FOR PROCEDURES.											

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							HHS TRANSACTION CODES											
							T-L C-P G-N A-B D-R F-U											
							ATH ATH TRN APR PRG CST										UPDATED	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS	ON		
30A							INVENTORIES ISSUED TO APPROPRIATIONS OTHER THAN										08/29/94	
							THE FUNDING APPROPRIATION AND ISSUED FOR SALE -											
							REIMBURSABLE											
A	6500						COST OF GOODS OR SERVICES SOLD							000-599				
														900-999				
							1511 OPERATING MATERIALS AND SUPPLIES HELD FOR USE							000-399	26.21-26.28, 26.4A-26.4Z,			
					M		MATERIALS AND SUPPLIES FOR USE							900-959	26.5A-26.5Z (EXCEPT FOR			
															26.5C AND 26.5E),			
															26.71-26.7Z, 26.91-26.9Z			
							1521 INVENTORY HELD FOR SALE							000-399	26.21-26.28, 26.4A-26.4Z,			
					S		MATERIALS AND SUPPLIES FOR SALE							900-959	26.5A-26.5Z (EXCEPT FOR			
															26.5C AND 26.5E),			
															26.71-26.7Z, 26.91-26.9Z			
							1571 STOCKPILE MATERIALS HELD IN RESERVE							000-399	26.41-26.49			
														900-959				
							1591 OTHER RELATED PROPERTY							000-599	26.5C AND 26.5E			
														900-999				
							NOTE: TCs 050 or 051, 081 or 091 WILL BE USED BY											
							THE RECEIVING ACCOUNT. REIMBURSABLE INCOME WILL											
							BE RECORDED IN THESE SAME TCs. REDUCTION OF											
							INVESTMENTS IN CAPITAL ASSETS WILL BE RECORDED ON											
							THE ONE-TIME ADJUSTING ENTRY FOR THE ISSUANCES OF											
							INVENTORY ITEMS, TC 422.											

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							T-L C-P G-N A-B D-R F-U												UPDATED			
							ATH ATH TRN APR PRG CST												ON			
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION															
							SRC TMG TYP CAT FIN CAT	FD-GRP	OBJECT	CLASS												
312	REIMBURSEMENTS AND OTHER INCOME EARNED THROUGH DELIVERY OF GOODS AND SERVICES													03/03/92								
A	4250					REIMBURSEMENTS AND OTHER INCOME EARNED								000-599	99.00, 99.05							
														900-999								
31B	ESTIMATED LOSS OF INVENTORY FOR SALE													03/03/92								
A	7290					OTHER LOSSES								000-599	61.25, 61.26							
														900-999								
B	3211					INVESTMENT IN CAPITAL ASSETS								030-599	SAME AS A							
														910-999								
31C	ESTIMATED LOSS OF INVENTORY - RAW MATERIALS AND SUPPLIES													11/01/88								
A	7290					OTHER LOSSES								000-599	61.25, 61.26							
														900-999								

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TC#	DR	SUB	COST	GL CR	SUB	COST	DESCRIPTION	HHS TRANSACTION CODES								FD-GRP	OBJECT CLASS	UPDATED ON
								T-L C-P G-N A-B D-R F-U		ATH ATH TRN APR PRG CST								
								SRC	TMG	TYP	CAT	FIN	CAT					
B	3211						INVESTMENT IN CAPITAL ASSETS								030-599	SAME AS A		
															910-999			
					5700		APPROPRIATED CAPITAL USED											
31D							ESTIMATED LOSS OF INVENTORY - WORK IN PROCESS										03/03/92	
A	7290						OTHER LOSSES								000-599	61.25, 61.26		
															900-999			
							- AND -											
B	3211						INVESTMENT IN CAPITAL ASSETS								030-599	SAME AS A		
															910-999			
					5700		APPROPRIATED CAPITAL USED											
31E							ESTIMATED LOSS OF INVENTORY - FINISHED GOODS										03/03/92	
A	7290						OTHER LOSSES								000-599	61.25, 61.26		
															900-999			
							- AND -											
B	3211						INVESTMENT IN CAPITAL ASSETS								030-599	SAME AS A		
															910-999			
					5700		APPROPRIATED CAPITAL USED											
31F							ESTIMATED LOSS OF INVENTORY - OTHER										08/25/94	
A	7290						OTHER LOSSES								000-599	61.25, 61.26		
															900-999			
					1599		OTHER RELATED PROPERTY - ALLOWANCE											

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							HHS TRANSACTION CODES												UPDATED
							T-L C-P G-N A-B D-R F-U												
							ATH ATH TRN APR PRG CST												
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS			ON
							- AND -												
B	3211						INVESTMENT IN CAPITAL ASSETS							030-599	SAME AS A				
														910-999					
				5700			APPROPRIATED CAPITAL USED												
							NOTE: THIS ENTRY INCLUDES THE EXPECTED LOSS ON												
							RESEARCH ANIMALS AND FORAGE FOR THE ANIMALS.												
31J							ADJUSTMENT TO STOCKPILED INVENTORY WHEN RECORDED												08/26/94
							VALUE EXCEEDS THE PHYSICAL INVENTORY												
A	7290						OTHER LOSSES							000-599	61.25, 61.26				
														900-999					
				1571			STOCKPILE MATERIALS HELD IN RESERVE												
							- AND -												
B	3211						INVESTMENT IN CAPITAL ASSETS							030-599	SAME AS A				
														910-999					
				5700			APPROPRIATED CAPITAL USED												
							NOTE: THIS INCLUDES LOSS DUE TO SPOILAGE OR ANY												
							OTHER LOSS OF INVENTORY.												
							NOTE: REVERSE IF INVENTORY EXCEEDS RECORDED												
							VALUE.												
321							DEPRECIATION AND AMORTIZATION EXPENSE												09/24/92
A	6902						DEPRECIATION AND AMORTIZATION - UNFUNDED							000-599					
														900-999					

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			GL			GL			HHS TRANSACTION CODES										UPDATED	
									T-L C-P G-N A-B D-R F-U											
									ATH ATH TRN APR PRG CST											
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION			SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS		ON	
							1739		ACCUMULATED DEPRECIATION ON BUILDINGS								61.36, 61.37			
							1749		ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND FACILITIES								61.31			
							1759		ACCUMULATED DEPRECIATION ON EQUIPMENT								61.3A, 61.3B, 61.3G, 61.3H			
							1819		ACCUMULATED DEPRECIATION ON ASSETS UNDER CAPITAL LEASE								61.32			
							1829		ACCUMULATED AMORTIZATION ON LEASEHOLD IMPROVEMENTS								61.33			
							1839		ACCUMULATED AMORTIZATION ON IT (ADP AND TC) SOFTWARE								61.3C			
							NOTE: REDUCTION IN INVESTMENT CAPITAL WILL BE MADE AS A ONE-TIME YEARLY ADJUSTMENT TO ASSET VALUES BY THE AMOUNT OF CHARGES TO UNFUNDED DEPRECIATION EXPENSE.													
							NOTE: DEPRECIATION APPLICABLE TO REVOLVING/WORKING CAPITAL FUNDS IS TO BE CHARGED TO THE UNFUNDED EXPENSE ACCOUNT, BUT THIS DEPRECIATION IS CONSIDERED TO BE AN "OPERATING EXPENSE" OF THE FUND FOR THE PURPOSE OF BILLING CUSTOMERS FOR RECOUPING FULL COSTS.													
							NOTE: SEE TC 323 FOR DEPRECIATION ON DONATED ASSETS AND TC 324 FOR DEPRECIATION ON TRANSFERRED-IN ASSETS.													
322							INCREASE ADJUSTMENT OF RECORDED VALUE OF EQUIPMENT TO PHYSICAL INVENTORY												03/03/92	
A 1751							EQUIPMENT IN USE OTHER THAN IT (ADP & TC)									000-599	61.1B			
																900-999				

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									HHS TRANSACTION CODES												UPDATED
																					ON
TC#	GL			GL					T-L C-P G-N A-B D-R F-U												
	DR	SUB	COST	CR	SUB	COST	DESCRIPTION		ATH ATH TRN APR PRG CST												
									SRC TMG TYP CAT FIN CAT										FD-GRP	OBJECT CLASS	
			1756					IT (ADP & TC) EQUIPMENT IN USE										61.1C			
			1830					IT (ADP AND TC) SOFTWARE										61.1E			
				7190				OTHER GAINS										61.1B, 61.1C			
								- AND -													
B	5700							APPROPRIATED CAPITAL USED									030-599	SAME AS A			
																	910-999				
				3211				INVESTMENT IN CAPITAL ASSETS													
323								REDUCE VALUE OF RECORDED EQUIPMENT TO PHYSICAL INVENTORY VALUE										03/03/92			
A	7290							OTHER LOSSES													
						1751		EQUIPMENT IN USE OTHER THAN IT (ADP & TC)									000-599	61.1B			
																	900-999				
						1756		IT (ADP & TC) EQUIPMENT IN USE										61.1C			
						1830		IT (ADP AND TC) SOFTWARE										61.1E			
								- AND -													
B	3211							INVESTMENT IN CAPITAL ASSETS									030-599	SAME AS A			
																	910-999				
						5700		APPROPRIATED CAPITAL USED													

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							T-L C-P G-N A-B D-R F-U										UPDATED	
							ATH ATH TRN APR PRG CST										ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS		
325							OVERHEAD CHARGES APPLIED TO WORK-IN PROCESS ACCOUNT										03/03/92	
326							TRANSFER OF OVERHEAD CHARGES TO THE INVENTORY FOR ANIMALS, INCLUDING RESEARCH ANIMALS, AND OTHER AGRICULTURE PRODUCTS										08/29/94	
A	1591						OTHER RELATED PROPERTY							000-599	81.23			
					6600		APPLIED OVERHEAD											
B	5700						APPROPRIATED CAPITAL USED							030-599				
														910-999				
					3211		INVESTMENT IN CAPITAL ASSETS											
							NOTE: EXPENSE 6600 IS NOT INCLUDED IN THE FISCAL YEAR-END ENTRY TO REDUCE INVESTED CAPITAL.											
327							TRANSFER OF INDIRECT COSTS FROM APPLIED OVERHEAD TO APPROPRIATE PROGRAMS/COST CENTERS										08/22/96	
A	6101						OPERATING/PROGRAM EXPENSES							000-599	81.22			
	GD						GOVERNMENT - DIRECT PROGRAM			X		X		900-999				
	GR						GOVERNMENT - REIMBURSABLE PROGRAM			X		X						
	ND						NON-GOVERNMENT - DIRECT PROGRAM			X		X						
	NR						NON-GOVERNMENT - REIMBURSABLE PROGRAM			X		X						
					6600		APPLIED OVERHEAD											
328							ACCOUNTS RECEIVABLE - REFUNDS FOR RECOVERY OF PRIOR YR OBLIGATIONS - UNEXPIRED MULTI-YR AND NO-YR ACCOUNTS										09/29/95	
A	1312						REFUNDS RECEIVABLE							000-399	MAJOR OC's 11-13, 21-26,			
	G						GOVERNMENT			X				400-459	31, 32, 41, 42			
	N						NON-GOVERNMENT			X				500-559				
														900-939				
														960-979				

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			GL			GL			HHS TRANSACTION CODES										UPDATED	
									T-L C-P G-N A-B D-R F-U											
									ATH ATH TRN APR PRG CST											
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION			SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS		ON	
							1571	STOCKPILE MATERIALS HELD IN RESERVE								000-399	26.41-26.49			
																900-959				
							1591	OTHER RELATED PROPERTY								000-599	26.5C AND 26.5E			
																900-999				
							1710	LAND								000-599	32.11			
																900-999				
							1721	CONSTRUCTION IN PROGRESS BY OTHER GOVERNMENT AGENCIES								000-599	32.51			
																900-999				
							1722	CONSTRUCTION IN PROGRESS - BY ALL OTHERS								000-599	32.52			
																900-999				
							1730	BUILDINGS								000-599	32.21, 32.2A-32.2C, 32.41			
																900-999				
							1740	OTHER STRUCTURES AND FACILITIES								000-599	32.31-32.3Z			
																900-999				
							1751	EQUIPMENT IN USE OTHER THAN IT (ADP & TC)								000-599	31.10-31.3Z, 31.50-31.7Z			
																900-999				
							1753	CENTRAL LIBRARY - EQUIPMENT & BOOKS								000-599	31.80-31.8Z			
																900-999				
							1756	IT (ADP & TC) EQUIPMENT IN USE								000-599	31.41, 31.47-31.49			
																900-999				
							1810	ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE								000-599	31.AA, 32.60			
																900-999				
							1830	IT (ADP AND TC) SOFTWARE								000-599	31.43, 31.4D			
																900-999				

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							HHS TRANSACTION CODES												UPDATED			
							T-L C-P G-N A-B D-R F-U															
							ATH ATH TRN APR PRG CST															
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	ON					
							- AND -															
B	3211						INVESTMENT IN CAPITAL ASSETS															
							3320 NET RESULTS OF OPERATIONS															
							NOTE: USUALLY A FOLLOW-ON TO TC 184/194 IF A PREMIUM WAS PAID.															
							NOTE: THIS BRINGS INVESTED CAPITAL DOWN TO PAR VALUE OF THE SECURITY.															
333							AUDIT DISALLOWANCE PENDING OR UNDER APPEAL										11/01/88					
A	1316						ANTICIPATED RECOVERIES - AUDIT DISALLOWANCES							000-599								
							NON-GOVERNMENT			X				700-899								
														900-999								
							1319 ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE															
							U UNFUNDED						X									
							NOTE: REVERSE THIS ENTRY AT TIME TC 335 IS RECORDED.															
334							DISCOUNT ON PURCHASE OF SECURITIES										11/01/88					
A	1610						SECURITIES (AT PAR)							015-029			61.54					
							G GOVERNMENT			X				900-959								
							N NON-GOVERNMENT			X												

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							HHS TRANSACTION CODES										UPDATED	
							T-L C-P G-N A-B D-R F-U											
							ATH ATH TRN APR PRG CST											
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	ON	
C	5990	N					CONTRA REVENUE - COLLECTED FOR OTHERS							700-899	SAME AS B			
							NON-GOVERNMENT			X								
					2990	N	OTHER LIABILITIES											
							NON-GOVERNMENT			X								
338							DEFERRAL OF EXPENSES PREVIOUSLY CHARGED OFF											11/01/88
A	1450	G					PREPAYMENTS							000-599	61.51			
							GOVERNMENT			X				900-999				
							NON-GOVERNMENT			X								
						6103	EXPENSE - COST CAPITALIZED											
							NOTE: USE TC 119 TO AMORTIZE THE EXPENSE											
339							MARK-UP AND MARK-UP CANCELLATION ON INVENTORY (COMMISSARY)											11/01/88
A	1520		.2				INVENTORY (FOR SALE), NET - PURCHASES							015-029	61.21			
														900-909				
	1520		.6				INVENTORY (FOR SALE), NET - MARK-UP							015-029				
														900-909				
							NOTE: REVERSE FOR MARK-UP CANCELLATION ON INVENTORY ITEMS.											
33A							TO RESERVE ALLOWANCE AUTHORITY FOR LATER PERIOD											09/01/94
A	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION							000-399	MAJOR OC'S 11-13, 21-26, 31-33, 41-44			
							CATEGORY A APPORT. - DIRECT PROGRAM				X	X		900-959				
							CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X						
							CATEGORY B APPORT. - DIRECT PROGRAM				X	X						
							CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X						
						4630	FUNDS NOT AVAILABLE FOR COMMITMENT/OBLIGATION											

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TC#	GL			GL			DESCRIPTION	T-L	C-P	G-N	A-B	D-R	F-U	UPDATED	
	DR	SUB	COST	CR	SUB	COST		ATH	ATH	TRN	APR	PRG	CST		ON
								SRC	TMG	TYP	CAT	FIN	CAT		
33B							DISCOUNT ON SALE OF LOANS TO NON-FEDERAL ENTITY							03/03/92	
A	7211						LOSSES ON DISPOSITION OF ASSETS - BOOK VALUE OF ASSET								
				1351			LOANS RECEIVABLE - PRINCIPAL								
							NOTE: IF DEFAULTED LOANS ARE PART OF THE PACKAGE OF LOANS SOLD-RECLASSIFY THEN PRIOR TO SALE BY TC 298(R) AND 296(R).								
							NOTE: REDUCE ALLOWANCE FOR LOSSES (TC 11A) ON LOANS RECEIVABLE TO ZERO, OR TO THE APPROPRIATE AMOUNT OF ALLOWANCE FOR REMAINING LOANS NOT SOLD.								
340							MARK-UP CANCELLATION ON GOODS SOLD (SPECIAL SALES)							11/01/88	
A	1520		.6				INVENTORY (FOR SALE), NET - MARK-UP								
				6500			COST OF GOODS OR SERVICES SOLD								
							NOTE: ADJUSTMENT IN INVESTMENT OF CAPITAL ASSETS IS MADE AS A ONE-TIME YEARLY ENTRY TO REDUCE INVESTMENTS FOR THE ISSUES OF THE FY.								
341							LOSS OF INVENTORY BY UNFORESEEN CIRCUMSTANCES							08/25/94	
A	7290						OTHER LOSSES								
				1591			OTHER RELATED PROPERTY								
							- AND -								
B	3211						INVESTMENT IN CAPITAL ASSETS								
				5700			APPROPRIATED CAPITAL USED								

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							HHS TRANSACTION CODES											UPDATED	
							T-L C-P G-N A-B D-R F-U												
							ATH ATH TRN APR PRG CST											ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS			
NOTE: THIS ENTRY ASSUMES THE LOSS GREATLY																			
DEPLETED THE ACTUAL INVENTORY AND INCREASED THE																			
PREVIOUS LOSS RECORDED VIA THE ALLOWANCE FOR LOSS																			
CALCULATION.																			
342							ANTICIPATED RECOVERY OF PROGRAM DISALLOWANCE											09/24/92	
A	131A						ANTICIPATED RECOVERY - PROGRAM DISALLOWANCE								000-599	25 AND 41			
		N					NON-GOVERNMENT			X					900-999				
				1319			ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE												
				U			UNFUNDED						X						
NOTE: THIS ENTRY IS REVERSED UNDER VARIOUS																			
CIRCUMSTANCES DESCRIBED IN DAM EXHIBIT 10-41-K.																			
344							TO CAPITALIZE AGENCY DEVELOPED ADP/TC SOFTWARE											09/24/92	
A	1830						IT (ADP AND TC) SOFTWARE								000-599	61.27			
															900-999				
				6103			EXPENSE - COST CAPITALIZED												
345							COLLECTION OF AUDIT DISALLOWANCE THROUGH PUBLIC											09/24/92	
ASSISTANCE AWARD ADJUSTMENT																			
A	6101						OPERATING/PROGRAM EXPENSES								000-599	25 AND 41			
															900-999				
				1315			AUDIT DISALLOWANCES RECEIVABLE												
		N					NON-GOVERNMENT			X									
THIS CANCELS THE RECEIVABLE SINCE RECOVERY IS MADE																			
THROUGH THE REDUCTION OF A CURRENT AWARD.																			

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							T-L C-P G-N A-B D-R F-U									UPDATED	
							ATH ATH TRN APR PRG CST									ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS		
356							DONATED ASSETS RECEIVED THAT DO NOT MEET CAPITALIZATION CRITERIA									09/30/92	
A	6905						OTHER EXPENSES - UNFUNDED							000-599	26.11-26.18, 26.31-26.3Z,		
														900-999	26.51-26.59, 26.61-26.6Z,		
															26.81-26.8Z, 31.91-31.9Z		
					5604		OTHER DONATED REVENUE										
							NOTE: THESE ASSETS INCLUDE SUPPLIES AND MATERIALS RECEIVED FOR DIRECT USE AS WELL AS NON-CAPITALIZED EQUIPMENT; DONATIONS ARE FROM NON-FEDERAL SOURCES; SEE TC 358 FOR NON-RECIPROCAL TRANSFERS FROM FEDERAL SOURCES.										
357							ASSETS TRANSFERRED-IN WITHOUT REIMBURSEMENT FROM OTHER FEDERAL AGENCIES THAT MEET CAPITALIZATION CRITERIA									08/25/94	
A	1511						OPERATING MATERIALS AND SUPPLIES HELD FOR USE							000-399	26.21-26.28, 26.4A-26.4Z,		
	M						MATERIALS AND SUPPLIES FOR USE							900-959	26.5A-26.5Z (EXCEPT FOR 26.5C AND 26.5E), 26.71-26.7Z, 26.91-26.9Z		
	1521						INVENTORY HELD FOR SALE							000-399	26.21-26.28, 26.4A-26.4Z,		
	S						MATERIALS AND SUPPLIES FOR SALE							900-959	26.5A-26.5Z (EXCEPT FOR 26.5C AND 26.5E), 26.71-26.9Z, 26.91-26.9Z		
	1571						STOCKPILE MATERIALS HELD IN RESERVE							000-399	26.41-26.49		
														900-959			
	1591						OTHER RELATED PROPERTY							000-599	26.5C AND 26.5E		
														900-999			
	1710						LAND							000-599	32.11		
														900-999			
	1730						BUILDINGS								32.21, 32.2C, 32.41		
	1740						OTHER STRUCTURES AND FACILITIES								32.31-32.3Z		

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GL							GL								UPDATED					
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS	ON				
							EQUIPMENT IN USE OTHER THAN IT (ADP & TC)								31.10-31.3Z, 31.50-31.7Z					
							CENTRAL LIBRARY - EQUIPMENT & BOOKS								31.81-31.8Z					
							IT (ADP & TC) EQUIPMENT IN USE								31.41, 31.47, 31.48, 31.49					
							IT (ADP AND TC) SOFTWARE								31.43, 31.4D					
					3220		TRANSFERS-IN FROM OTHERS WITHOUT REIMBURSEMENT													
							NOTE: TRANSFERS ARE FROM FEDERAL SOURCES; SEE TC 355 FOR NON-RECIPROCAL TRANSFERS FROM NON-FEDERAL SOURCES.													
358							ASSETS TRANSFERRED-IN WITHOUT REIMBURSEMENT FROM OTHER FEDERAL AGENCIES THAT DO NOT MEET CAPITALIZATION CRITERIA									09/30/9				
A	6905						OTHER EXPENSES - UNFUNDED							000-599	26.11-26.18, 26.31-26.3Z,					
														900-999	26.51-26.59, 26.61-26.6Z,					
															26.81-26.8Z, 31.91-31.9Z					
					5903		REVENUE - ALL OTHER SOURCES													
							NOTE: THESE ASSETS INCLUDE SUPPLIES AND MATERIALS RECEIVED FOR DIRECT USE AS WELL AS NON-CAPITALIZED EQUIPMENT; TRANSFERS ARE FROM FEDERAL SOURCES; SEE TC 356 FOR NON-RECIPROCAL TRANSFERS FROM NON-FEDERAL SOURCES.													

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						HHS TRANSACTION CODES												UPDATED	
						T-L C-P G-N A-B D-R F-U													
						ATH ATH TRN APR PRG CST												ON	
TC#	DR	SUB	COST	CR	SUB	COST	SRC TMG TYP CAT FIN CAT												
						DESCRIPTION	FD-GRP												OBJECT CLASS
360						TO TRANSFER OPERATING MATERIALS AND SUPPLIES HELD													08/29/94
						FOR USE TO OPERATING MATERIALS AND SUPPLIES HELD													
						IN RESERVE FOR FUTURE USE													
A	1512					OPERATING MATERIALS AND SUPPLIES HELD IN RESERVE								000-399		61.21			
						FOR FUTURE USE								900-959					
					1511	OPERATING MATERIALS AND SUPPLIES HELD FOR USE													
					M	MATERIALS AND SUPPLIES FOR USE													
361						TO TRANSFER OPERATING MATERIALS AND SUPPLIES HELD													08/29/94
						FOR USE TO OPERATING MATERIALS AND SUPPLIES DEEMED													
						EXCESS, OBSOLETE AND UNSERVICEABLE													
A	1513					OPERATING MATERIALS AND SUPPLIES - EXCESS,								000-399		61.21			
						UNSERVICEABLE AND OBSOLETE								900-959					
					1511	OPERATING MATERIALS AND SUPPLIES HELD FOR USE													
					M	MATERIALS AND SUPPLIES FOR USE													
362						TO TRANSFER INVENTORY HELD FOR SALE TO INVENTORY													08/29/94
						HELD IN RESERVE FOR FUTURE USE													
A	1522					INVENTORY HELD IN RESERVE FOR FUTURE SALE								000-399		61.21			
														900-959					
					1521	INVENTORY HELD FOR SALE													
					S	MATERIALS AND SUPPLIES FOR SALE													

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							HHS TRANSACTION CODES												UPDATED
							T-L C-P G-N A-B D-R F-U												
							ATH ATH TRN APR PRG CST												
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS			ON
363							TO TRANSFER INVENTORY HELD FOR SALE TO INVENTORY HELD FOR REPAIR												08/29/94
A	1523						INVENTORY HELD FOR REPAIR							000-399	61.21				
														900-959					
					1521		INVENTORY HELD FOR SALE												
					S		MATERIALS AND SUPPLIES FOR SALE												
364							TO TRANSFER INVENTORY HELD FOR SALE TO INVENTORY DEEMED EXCESS, OBSOLETE AND UNSERVICEABLE												08/29/94
A	1524						INVENTORY - EXCESS, OBSOLETE AND UNSERVICEABLE							000-399	61.21				
														900-959					
					1521		INVENTORY HELD FOR SALE												
					S		MATERIALS AND SUPPLIES FOR SALE												
365							TO TRANSFER STOCKPILE MATERIALS HELD IN RESERVE TO STOCKPILE MATERIALS HELD FOR SALE												08/29/94
A	1572						STOCKPILE MATERIALS HELD FOR SALE							000-399	61.21				
														900-959					
					1571		STOCKPILE MATERIALS HELD IN RESERVE												
							THIS IS BEING HANDLED AS A TRANSFER TRANSACTION												
							RATHER THAN A DESIGNATION AT PURCHASING/RECEIVING												
							TIME BECAUSE MATERIALS OF THIS TYPE ARE NOT												
							NORMALLY SOLD.												

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							T-L C-P G-N A-B D-R F-U									UPDATED	
							ATH ATH TRN APR PRG CST									ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS		
400							REDISTRIBUTION OF EXPENSES WITHIN CAN									03/04/92	
	A	6101					OPERATING/PROGRAM EXPENSES							000-599	81.22, 81.23		
														900-999			
					6101		OPERATING/PROGRAM EXPENSES										
							NOTE: DISTRIBUTION OF OVERHEAD EXPENSES (COMMON										
							SERVICE AND OTHER COSTS) ACCUMULATED PENDING										
							ALLOCATION TO SPECIFIC PROJECTS OR PROGRAMS WITHIN										
							AN APPROPRIATION BY FISCAL YEAR. ALL CHARGES AND										
							CREDITS MUST NET TO ZERO DOLLARS.										
401							INCREASE TO WORK-IN-PROCESS INVENTORY ADJUSTMENT									03/04/92	
							NOTE: USE ONLY FOR NORMAL (NON-EXCESSIVE)										
							ADJUSTMENTS. EXCESSIVE DIFFERENCES RESULTING FROM										
							POORLY PREPARED JOB OR WORK ORDERS SHOULD BE										
							CORRECTED THROUGH THE ENTRY THAT TRANSFERS GOODS										
							FROM WORK-IN-PROCESS INVENTORY TO THE FINISHED										
							GOODS ACCOUNT ACCOUNT OR TO OTHER ASSET OR COST										
							ACCOUNTS. SEE TC's 107 AND 352.										
402							ADJUSTMENT DOWNWARD OF ESTIMATED REIMBURSEMENTS									11/01/88	
							DURING THE FY										
	A	4612					ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION								81.91		
		AD					CATEGORY A APPORT. - DIRECT PROGRAM				X	X					
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X					
		BD					CATEGORY B APPORT. - DIRECT PROGRAM				X	X					
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X					
					4210		ANTICIPATED REIMBURSEMENTS AND OTHER INCOME							000-399	81.91		
														900-959			
					4530		ALLOCATIONS FROM OTHERS							400-599	81.91		
														960-999			

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TC#	GL			GL			DESCRIPTION	T-L	C-P	G-N	A-B	D-R	F-U	UPDATED	
	DR	SUB	COST	CR	SUB	COST		ATH	ATH	TRN	APR	PRG	CST		ON
								SRC	TMG	TYP	CAT	FIN	CAT		
406		G					GOVERNMENT				X				
		N					NON-GOVERNMENT				X				
				1932			ADVANCES & REIMBURSEMENTS								
							NOTE: USE ONLY WITH TC 40C.								
							ADJUSTMENT TO OPERATING MATERIALS AND SUPPLIES							08/26/94	
							INVENTORY WHEN RECORDED VALUE EXCEEDS THE PHYSICAL								
							INVENTORY								
A	7290					OTHER LOSSES							000-599 61.25, 61.26		
													900-999		
				1511			OPERATING MATERIALS AND SUPPLIES HELD FOR USE								
				M			MATERIALS AND SUPPLIES FOR USE								
							- AND -								
B	3211						INVESTMENT IN CAPITAL ASSETS							030-599 SAME AS A	
														910-999	
				5700			APPROPRIATED CAPITAL USED								
							NOTE: THIS INCLUDES LOSS DUE TO SPOILAGE OR ANY								
							OTHER LOSS OF INVENTORY.								
							NOTE: REVERSE IF INVENTORY EXCEEDS RECORDED								
							VALUE.								
407															
							ADJUSTMENT OF INVENTORY FOR SALE WHEN RECORDED							08/26/94	
							VALUE EXCEEDS THE PHYSICAL INVENTORY								
A	1529						INVENTORY (FOR SALE) - ALLOWANCE							000-399 61.26	
														900-959	
				1521	.8		INVENTORY HELD FOR SALE - ADJUSTMENTS								
				S			MATERIALS AND SUPPLIES FOR SALE								

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							HHS TRANSACTION CODES													UPDATED		
							T-L C-P G-N A-B D-R F-U															
							ATH ATH TRN APR PRG CST															
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	ON					
							- AND -															
B	3211						INVESTMENT IN CAPITAL ASSETS															
					5700		APPROPRIATED CAPITAL USED															
							NOTE: USE THIS TRANSACTION CODE IN THE REVERSE TO															
							DECREASE THE ACCUMULATED DEPRECIATION ACCOUNT.															
40A							YEAR END TRANSFER OF DISBURSEMENTS FROM ACCOUNTING										11/01/88					
							POINTS TO HEADQUARTERS - RECEIVING OFFICE															
A	1943						ALL OTHER TRANSFERS							000-599	81.16							
														900-999								
					1012		DISBURSEMENTS (OTHER THAN PAYROLL)															
							NOTE: USE ONLY WITH TC 403.															
40B							YEAR END TRANSFER OF COLLECTIONS FROM ACCOUNTING										11/01/88					
							POINTS TO HEADQUARTERS - RECEIVING OFFICE															
A	1015						COLLECTIONS							000-599	81.16							
														900-999								
					1943		ALL OTHER TRANSFERS															
							NOTE: USE ONLY WITH TC 404.															

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						HHS TRANSACTION CODES												UPDATED	
						T-L C-P G-N A-B D-R F-U												ON	
						ATH ATH TRN APR PRG CST													
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS			
							NOTE: THIS INCLUDES LOSS DUE TO SPOILAGE OR ANY												
							OTHER LOSS OF INVENTORY.												
							NOTE: REVERSE IF INVENTORY EXCEEDS RECORDED												
							VALUE.												
40F							ADJUSTMENT OF INVENTORY - EXCESS, OBSOLETE AND											08/26/94	
							UNSERVICEABLE WHEN THE RECORDED VALUE EXCEEDS THE												
							PHYSICAL INVENTORY												
A	1529						INVENTORY (FOR SALE) - ALLOWANCE							000-399	61.26				
														900-959					
				1524	.8		INVENTORY - EXCESS, OBSOLETE AND UNSERVICEABLE - ADJ.												
							NOTE: THIS INCLUDES LOSS DUE TO SPOILAGE OR ANY												
							OTHER LOSS OF INVENTORY.												
							NOTE: REVERSE IF INVENTORY EXCEEDS RECORDED												
							VALUE.												
410							ADJUSTMENT OF FINISHED GOODS INVENTORY WHEN THE											09/24/92	
							RECORDED VALUE EXCEEDS PHYSICAL INVENTORY												
A	7290						OTHER LOSSES							000-029	61.26				
														900-909					
							NOTE: WHEN PHYSICAL INVENTORY EXCEEDS RECORDED												
							VALUE USE THE REVERSE OF THE TRANSACTION. (ALSO												
							SEE NOTES TO TC 31J).												
411							ADJUSTMENT OF RAW MATERIAL AND SUPPLIES INVENTORY											09/24/92	
							WHEN BOOK VALUE EXCEEDS PHYSICAL INVENTORY												
A	7290						OTHER LOSSES							000-029	61.26				
														900-909					

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							HHS TRANSACTION CODES												UPDATED		
																			ON		
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION		T-L		C-P		G-N		A-B		D-R		F-U		
									ATH		ATH		TRN		APR		PRG		CST		
									SRC		TMG		TYP		CAT		FIN		CAT	FD-GRP	OBJECT CLASS
							NOTE: WHEN PHYSICAL INVENTORY EXCEEDS RECORDED														
							VALUE USE THE REVERSE OF THIS TRANSACTION. (ALSO														
							SEE NOTE TO TC 31J).														
412							ADJUSTMENT OF OTHER RELATED PROPERTY TO INCLUDE														08/26/94
							INVENTORY OF ANIMALS AND AGRICULTURE PRODUCTS WHEN														
							RECORDED VALUE EXCEEDS PHYSICAL INVENTORY														
A	1599						OTHER RELATED PROPERTY - ALLOWANCE													000-599	61.26
																				900-999	
				1591		.8	OTHER RELATED PROPERTY - ADJUSTMENTS														
							NOTE: AT THIS TIME DECISION SHALL BE MADE AS TO														
							WHETHER THE RATE FOR ALLOWANCE FOR LOSS CHARGES														
							SHOULD BE ADJUSTED.														
							NOTE: REVERSE IF INVENTORY EXCEEDS RECORDED														
							VALUE.														
413							TO CLOSE VARIOUS MANUFACTURING SUPPLIES AND														11/01/88
							MATERIALS INVENTORY SUBACCOUNTS TO														
							YEAR-END-BALANCE														
							NOTE: THE SUBACCOUNT BALANCES .2 THROUGH .9														
							EITHER DEBIT OR CREDIT SHOULD BE CLOSED OUT AND														
							ROLLED UP TO 1530.1. THIS BALANCING AMOUNT MAY BE														
							EITHER A DEBIT OR CREDIT AMOUNT.														
							NOTE: THIS ENTRY WILL BE USED ONLY FOR THOSE														
							SYSTEMS MAINTAINING A COST SUBSIDIARY TO GL														
							ACCOUNTS OTHERWISE USE ONLY IN SEPARATELY														
							MAINTAINED COST ACCOUNTING SYSTEMS.														

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							T-L C-P G-N A-B D-R F-U							UPDATED	
							ATH ATH TRN APR PRG CST							ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS
414							TO CLOSE THE VARIOUS WORK-IN-PROCESS SUBACCOUNTS								11/01/88
							TO YEAR-END BALANCE								
							NOTE: THE SUBACCOUNT BALANCES .2 THROUGH .9								
							EITHER DEBIT OR CREDIT SHOULD BE CLOSED OUT AND								
							ROLLED UP TO 1540.1. THIS BALANCING AMOUNT MAY BE								
							EITHER A DEBIT OR CREDIT AMOUNT.								
							NOTE: THIS ENTRY WILL BE USED ONLY FOR THOSE								
							SYSTEMS MAINTAINING A COST SUBSIDIARY TO GL								
							ACCOUNTS; OTHERWISE USE ONLY IN SEPARATELY								
							MAINTAINED COST ACCOUNTING SYSTEM.								
415							TO CLOSE OUT VARIOUS FINISHED GOODS SUBACCOUNTS TO								11/01/88
							YEAR-END BALANCE								
							NOTE: THE SUBACCOUNT BALANCE .2 THROUGH .9 EITHER								
							DEBIT OR CREDIT SHOULD BE CLOSED OUT AND ROLLED UP								
							TO 1550.1. THIS BALANCING AMOUNT MAY BE EITHER A								
							DEBIT OR A CREDIT AMOUNT.								
							NOTE: THIS ENTRY WILL BE USED ONLY FOR THOSE								
							SYSTEMS MAINTAINING A COST SUBSIDIARY TO GL								
							ACCOUNTS; OTHERWISE USE ONLY IN SEPARATELY								
							MAINTAINED COST ACCOUNTING SYSTEM.								
416							TO CLOSE VARIOUS INVENTORY FOR RESALE SUBACCOUNTS								11/01/88
							TO YEAR-END BALANCE								
A	1520		.1				INVENTORY (FOR SALE), NET - YEAR-END BALANCE							000-029 81.92	
														900-909	
	1520		.7				INVENTORY (FOR SALE), NET - SPOILAGE							000-029	
														900-909	
	1520		.8				INVENTORY (FOR SALE), NET - ADJUSTMENTS							000-029	
														900-909	
	1520		.9				INVENTORY (FOR SALE), NET - ISSUANCES							000-029	
														900-909	
				1520	.1		INVENTORY (FOR SALE), NET - YEAR-END BALANCE								

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							T-L C-P G-N A-B D-R F-U									UPDATED	
							ATH ATH TRN APR PRG CST									ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	
				1520	.2		INVENTORY (FOR SALE), NET - PURCHASES										
				1520	.3		INVENTORY (FOR SALE), NET - DONATIONS										
				1520	.4		INVENTORY (FOR SALE), NET - TNFRS FRM OTH INVENTORIES										
				1520	.8		INVENTORY (FOR SALE), NET - ADJUSTMENTS										
							NOTE: THE SUBACCOUNT BALANCES .2 THRU .9										
							EXCLUSIVE OF .6, EITHER DEBIT OR CREDIT SHOULD BE										
							CLOSED OUT AND AND ROLLED UP TO 1520.1. THE										
							BALANCING AMOUNT MAY BE EITHER A DEBIT OR CREDIT										
							AMOUNT.										
							NOTE: THIS ENTRY WILL BE USED ONLY FOR THOSE										
							SYSTEMS MAINTAINING COST SUBSIDIARY TO GL										
							ACCOUNTS; OTHERWISE USE ONLY IN SEPARATELY										
							MAINTAINED COST ACCOUNTING SYSTEM.										
417							RECLASSIFICATION OF EXPENSE TO EARMARK AS										09/30/92
							EXTRAORDINARY ITEM IN FINANCIAL STATEMENT										
	A	7300					EXTRAORDINARY ITEMS							000-599	61.1W		
														900-999			
				6108			EXPENSE - RECLASSIFIED AS EXTRAORDINARY ITEM										
418							TO RECORD THE WITHDRAWAL OF MISCELLANEOUS RECEIPTS										09/29/95
							COLLECTED FOR THE TREASURY										
	A	2990					OTHER LIABILITIES							700-899	33.21-33.2Z, 61.1J,		
		G					GOVERNMENT			X					61.1H, 61.45, 61.48,		
		N					NON-GOVERNMENT			X					61.4P-61.4R, 61.4W,		
															61.64, 61.65,		
															61.76-61.78, 61.7D-61.7F,		
															99.00		

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	GL			GL			T-L C-P G-N A-B D-R F-U			UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	ATH ATH TRN APR PRG CST			ON
							SRC TMG TYP CAT FIN CAT	FD-GRP	OBJECT CLASS	
				1015		COLLECTIONS				
						NOTE: THE TOTAL OF CASH COLLECTED FOR TREASURY				
						MUST BE CLOSED TO THE LIABILITY ACCOUNT PRIOR TO				
						PREPARING THE TRIAL BALANCE AND SUBMISSION TO				
						TRASURY VIA FACTS.				
421						TO RECORD CUMULATIVE INVESTED CAPITAL USED THIS				09/25/92
						FISCAL YEAR TO FINANCE UNFUNDED AND FUTURE FUNDED				
						EXPENSES OF OPERATION				
A	3211					INVESTMENT IN CAPITAL ASSETS		030-599	81.91	
								910-999		
				5700		APPROPRIATED CAPITAL USED				
						NOTE: THIS INCLUDES THE FY TOTALS OF UNFUNDED AND				
						FUTURE FUNDED EXPENSES RECORDED IN ACCOUNTS 6103				
						AND 6902.				
						NOTE: ALSO SEE TC 422 FOR APPROPRIATED CAPITAL				
						USED FOR INVENTORY ISSUES.				
						NOTE: TC 421 AND 422 INCLUDE THE COSTS RELATED TO				
						ASSETS FUNDED IN PREVIOUS PERIODS. eXCLUDED ARE				
						THE UNFUNDED EXPENSES THAT HAVE NO FINANCING				
						SOURCE (ACCOUNTS 6903, 6904 AND 6905).				
422						TO REDUCE INVESTED CAPITAL FOR ISSUES FROM				09/25/92
						INVENTORIES AND OTHER RELATED COSTS				
A	3211					INVESTMENT IN CAPITAL ASSETS			81.91	
				5700		APPROPRIATED CAPITAL USED				

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							T-L C-P G-N A-B D-R F-U														UPDATED		
							ATH ATH TRN APR PRG CST														ON		
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION							SRC TMG TYP CAT FIN CAT							FD-GRP	OBJECT CLASS	
							NOTE: THIS INCLUDES THE FY TOTAL OF EXPENSES																
							RELATED TO INVENTORIES FUNDED IN PREVIOUS PERIODS																
							RECORDED IN ACCOUNTS 6500 AND 6107.																
424							TO REDUCE DONATED EQUITY FOR ASSETS CONSUMED															09/30/92	
							THROUGH DEPRECIATION																
A	3400						DONATIONS AND OTHER ITEMS														000-599	81.91	
																					900-999		
				5604			OTHER DONATED REVENUE																
							NOTE: THIS ENTRY FOLLOWS TC 321 WHICH RECORDS THE																
							DEPRECIATION EXPENSE. THE ENTRY CAN BE MADE ONCE																
							YEARLY IN CONJUNCTION WITH TC 421 WHEN REDUCING																
							INVESTED CAPITAL FOR DEPRECIATION ON PURCHASED																
							ASSETS.																
425							TO REDUCE TRANSFERRED-IN EQUITY FOR ASSETS															09/30/92	
							CONSUMED THROUGH DEPRECIATION																
A	3220						TRANSFERS-IN FROM OTHERS WITHOUT REIMBURSEMENT														000-599	81.91	
																					900-999		
				5903			REVENUE - ALL OTHER SOURCES																
							NOTE: THIS ENTRY FOLLOWS TC 321 WHICH RECORDS THE																
							DEPRECIATION EXPENSE. THE ENTRY CAN BE MADE ONCE																
							YEARLY IN CONJUNCTION WITH TC 421 WHEN REDUCING																
							INVESTED CAPITAL FOR DEPRECIATION ON PURCHASED																
							ASSETS.																
426							TO REDUCE DONATED EQUITY FOR ISSUES FROM INVENTORY															09/30/92	
A	3400						DONATIONS AND OTHER ITEMS														000-399	81.91	
																					900-959		

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														HHS TRANSACTION CODES												UPDATED
														T-L C-P G-N A-B D-R F-U												
														ATH ATH TRN APR PRG CST												
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	ON									
NOTE: THIS TRANSACTION FOLLOWS TC 261																										
TRANSFERRING ASSET COST TO ACCUMULATED																										
DEPRECIATION ACCOUNT TO ARRIVE AT BOOK VALUE.																										
NOTE: NO GAIN OR LOSS IS TAKEN UNLESS THE DONATED																										
PROPERTY IS SOLD. IF SOLD, FOLLOW BY tc 264 FOR A																										
GAIN OR BY TC 26B FOR A LOSS.																										
429							TO REDUCE TRANSFERRED-IN EQUITY FOR BOOK VALUE OF											09/30/92								
							ASSETS DISPOSED OF																			
A	3220						TRANSFERS-IN FROM OTHERS WITHOUT REIMBURSEMENT								000-599											
															900-999											
					1739		ACCUMULATED DEPRECIATION ON BUILDINGS									61.36, 61.37										
					1749		ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND									61.31										
							FACILITIES																			
					1759		ACCUMULATED DEPRECIATION ON EQUIPMENT									61.3A, 61.3B										
					1839		ACCUMULATED AMORTIZATION ON IT (ADP AND TC)									61.3C										
							SOFTWARE																			
NOTE: THIS TRANSACTION FOLLOWS TC 261																										
TRANSFERRING ASSET COST TO ACCUMULATED																										
DEPRECIATION ACCOUNT TO ARRIVE AT BOOK VALUE.																										
NOTE: NO GAIN OR LOSS IS TAKEN UNLESS PROPERTY																										
TRANSFERRED-IN WITHOUT REIMBURSEMENT IS SOLD. IF																										
SOLD, FOLLOW BY TC 264 FOR A GAIN OR BY TC 26B FOR																										
A LOSS.																										
451							TO RECORD DIFFERENCE BETWEEN AGENCY FUND BALANCE											11/01/88								
							AND AMOUNT REPORTED BY TREASURY AT YEAR-END																			
A	1011						AUTHORITY								000-599	81.92										
															900-999											

09/30/92

11/01/88

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TC#	DR	SUB	COST	GL	CR	SUB	COST	DESCRIPTION	T-L	C-P	G-N	A-B	D-R	F-U	ATH	ATH	TRN	APR	PRG	CST	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS	UPDATED
A	6905							OTHER EXPENSES - UNFUNDED																		000-599	25 AND 41		
																										900-999			
								2920 CONTINGENT LIABILITIES																					
								U UNFUNDED																					
								NOTE: OPDIV HAS WITHHELD FUNDS, AMOUNT SUBJECT TO																					
								APPROVAL BY PROGRAM PARTICIPANT.																					
								NOTE: HCFA ENTRIES ONLY - PUBLIC ASSISTANCE																					
								CONTINGENCIES																					
9AA								CLOSING DISBURSING FUND SUBSIDIARY ACCOUNTS TO																					11/04/91
								AUTHORITY FOR YEAR-END FUND BALANCE WITH TREASURY																					
								AND TO CLOSE TRANSFERS WITHOUT REIMBURSEMENT TO																					
								INVESTMENTS IN CAPITAL ASSETS																					
								CLOSING * 1012 TO 1011 *																					
A	1012							DISBURSEMENTS (OTHER THAN PAYROLL)																		000-599	82.00		
																										900-999			
								1011 AUTHORITY																					
9AB								CLOSING * 1013 TO 1011 *																					11/04/91
A	1013							DISBURSEMENTS (PAYROLL)																		000-599	82.00		
																										900-999			
								1011 AUTHORITY																					
9AC								CLOSING * 1014 TO 1011 *																					11/04/91
A	1014							FOREIGN DISBURSEMENTS																		000-599	82.00		
																										900-999			

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							HHS TRANSACTION CODES										UPDATED	
							T-L C-P G-N A-B D-R F-U											
							ATH ATH TRN APR PRG CST											
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	ON	
					1011		AUTHORITY											
9AD							CLOSING * 1015 TO 1011 *										11/04/91	
	A	1011					AUTHORITY								000-599	82.00		
															900-999			
					1015		COLLECTIONS											
9AF							CLOSING * 3230 TO 3211 *										11/04/91	
	A	3211					INVESTMENT IN CAPITAL ASSETS								000-599	82.00		
															900-999			
					3230		TRANSFERS-OUT TO OTHERS WITHOUT REIMBURSEMENT											
9BA							CLOSING REVENUE AND GAIN ACCOUNTS AND EXPENSE AND										11/04/91	
							LOSS ACCOUNTS TO NET RESULTS OF OPERATIONS											
							CLOSING * 5100 TO 3320 *											
	A	5100					REVENUE FROM GOODS SOLD								000-599	82.00		
		G					GOVERNMENT			X					900-599			
		N					NON-GOVERNMENT			X								
					3320		NET RESULTS OF OPERATIONS											
9BB							CLOSING * 5200 TO 3320 *										11/04/91	
	A	5200					REVENUE FROM SERVICES PROVIDED								000-599	82.00		
		G					GOVERNMENT			X					900-999			
		N					NON-GOVERNMENT			X								
					3320		NET RESULTS OF OPERATIONS											

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							T-L C-P G-N A-B D-R F-U										UPDATED	
							ATH ATH TRN APR PRG CST										ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS		
9BC							CLOSING * 5301 TO 3320 *										11/04/91	
	A	5301					INTEREST REVENUE EARNED - RETAINED BY AGENCY							000-599	82.00			
		N					NON-GOVERNMENT			X				900-999				
				3320			NET RESULTS OF OPERATIONS											
9BD							CLOSING * 5400 TO 3320 *										11/04/91	
	A	5400					BENEFIT PROGRAM REVENUE							000-599	82.00			
		G					GOVERNMENT			X				900-999				
		N					NON-GOVERNMENT			X								
				3320			NET RESULTS OF OPERATIONS											
9BE							CLOSING * 5500 TO 3320 *										11/04/91	
	A	5500					INSURANCE AND GUARANTEE PREMIUM REVENUE							000-599	82.00			
		N					NON-GOVERNMENT			X				900-999				
				3320			NET RESULTS OF OPERATIONS											
9BF							CLOSING * 5601 TO 3320 *										11/04/91	
	A	5601					DONATED FOR TRAVEL EXPENSE - CASH RETAINED BY							000-599	82.00			
							AGENCY							900-999				
		N					NON-GOVERNMENT			X								
				3320			NET RESULTS OF OPERATIONS											

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							HHS TRANSACTION CODES										UPDATED	
							T-L C-P G-N A-B D-R F-U											
							ATH ATH TRN APR PRG CST											
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	ON	
9BN							CLOSING * 5903 TO 3320 *										11/04/91	
	A	5903					REVENUE - ALL OTHER SOURCES							000-599	82.00			
		G					GOVERNMENT			X				900-999				
		N					NON-GOVERNMENT			X								
						3320	NET RESULTS OF OPERATIONS											
9BP							CLOSING * 7111 TO 3320 *										11/04/91	
	A	7111					GAINS ON DISPOSITION OF ASSETS - BOOK VALUE OF ASSET							000-599	82.00			
														900-999				
						3320	NET RESULTS OF OPERATIONS											
9BQ							CLOSING * 7112 TO 3320 *										11/04/91	
	A	7112					GAINS ON DISPOSITION OF ASSETS - PROCEEDS OF SALE							000-599	82.00			
														900-999				
						3320	NET RESULTS OF OPERATIONS											
9BR							CLOSING * 7190 TO 3320 *										11/04/91	
	A	7190					OTHER GAINS							000-599	82.00			
														900-999				
						3320	NET RESULTS OF OPERATIONS											

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							HHS TRANSACTION CODES												UPDATED
							T-L C-P G-N A-B D-R F-U												
							ATH ATH TRN APR PRG CST												
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS			ON
9BS							CLOSING * 7300 TO 3320 *												11/04/91
	A	7300					EXTRAORDINARY ITEMS							000-599	82.00				
														900-999					
				3320			NET RESULTS OF OPERATIONS												
							NOTE: IF BALANCE OF 7300 IS A DEBIT, THEN REVERSE THIS TRANSACTION												
9BT							CLOSING * 7600 TO 3320 *												11/04/91
	A	7600					CHANGES IN ACTUARIAL LIABILITY							000-599	82.00				
														900-999					
				3320			NET RESULTS OF OPERATIONS												
							NOTE: IF BALANCE OF 7600 IS A DEBIT, THEN REVERSE THIS TRANSACTION.												
9CA							CLOSING * 6101 TO 3320 *												11/04/91
	A	3320					NET RESULTS OF OPERATIONS							000-599	82.00				
														900-999					
				6101			OPERATING/PROGRAM EXPENSES												
9CB							CLOSING * 6102 TO 3320 *												11/04/91
	A	3320					NET RESULTS OF OPERATIONS							000-599	82.00				
														900-999					
				6102			INTRA-OFFICE PURCHASES EXPENSE - TRANSFERS IN												

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							T-L C-P G-N A-B D-R F-U										UPDATED	
							ATH ATH TRN APR PRG CST										ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS		
9CC							CLOSING * 6103 TO 3320 *										11/04/91	
	A	6103					EXPENSE - COST CAPITALIZED							000-599	82.00			
														900-999				
					3320		NET RESULTS OF OPERATIONS											
9CD							CLOSING * 6104 TO 3220 *										11/04/91	
	A	3320					NET RESULTS OF OPERATIONS							000-599	82.00			
														900-999				
					6104		EXPENSE - CASH DISCOUNTS LOST/NOT TAKEN											
9CE							CLOSING * 6105 TO 3320 *										11/04/91	
	A	3320					NET RESULTS OF OPERATIONS							000-599	82.00			
														900-999				
					6105		EXPENSE - PRICE VARIATION/CASH DISCOUNTS TAKEN											
9CF							CLOSING * 6106 TO 3320 *										11/04/91	
	A	3320					NET RESULTS OF OPERATIONS							000-599	82.00			
														900-999				
					6106		EXPENSE - BAD DEBT											
9CG							CLOSING * 6107 TO 3320 *										11/04/91	
	A	3320					NET RESULTS OF OPERATIONS							000-599	82.00			
														900-999				
					6107		SUPPLIES AND MATERIALS ISSUED FROM INVENTORY											

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GL							GL							T-L C-P G-N A-B D-R F-U							UPDATED	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	ATH	ATH	TRN	APR	PRG	CST									
								SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS			ON			
9CH							CLOSING * 6310 TO 3320 *												11/04/91			
	A	3320					NET RESULTS OF OPERATIONS							000-599	82.00							
														900-999								
				6310			INTEREST EXPENSES ON BORROWING FROM TREASURY							000-599	82.00							
														900-999								
9CJ							CLOSING * 6320 TO 3320 *												11/04/91			
	A	3320					NET RESULTS OF OPERATIONS							000-599	82.00							
														900-999								
				6320			INTEREST EXPENSES ON SECURITIES															
9CK							CLOSING * 6330 TO 3320 *												11/04/91			
	A	3320					NET RESULTS OF OPERATIONS								82.00							
				6330			OTHER INTEREST EXPENSES															
9CM							CLOSING * 6400 TO 3320 *												11/04/91			
	A	3320					NET RESULTS OF OPERATIONS								82.00							
				6400			BENEFIT PROGRAM EXPENSES															

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GL			GL			T-L C-P G-N A-B D-R F-U										UPDATED				
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	ATH ATH TRN APR PRG CST												
								SRC TMG TYP CAT FIN CAT										FD-GRP	OBJECT CLASS	ON
9CN							CLOSING * 6500 TO 3320 *										11/04/91			
	A	3320					NET RESULTS OF OPERATIONS									82.00				
				6500			COST OF GOODS OR SERVICES SOLD													
9CP							CLOSING * 6600 TO 3320 *										11/04/91			
	A	3320					NET RESULTS OF OPERATIONS									82.00				
				6600			APPLIED OVERHEAD													
9CQ							CLOSING * 7300 TO 3320 *										09/25/92			
	A	3320					NET RESULTS OF OPERATIONS									82.00				
				7300			EXTRAORDINARY ITEMS													
9CR							CLOSING * 6901 TO 3320 *										11/04/91			
	A	3320					NET RESULTS OF OPERATIONS									82.00				
				6901			EXPENSE FROM TRANSFERS TO OTHER AGENCIES													
9CS							CLOSING * 6902 TO 3320 *										11/04/91			
	A	3320					NET RESULTS OF OPERATIONS									82.00				
				6902			DEPRECIATION AND AMORTIZATION - UNFUNDED													
9CT							CLOSING * 6903 TO3320 *										11/04/91			
	A	3320					NET RESULTS OF OPERATIONS									82.00				
				6903			BAD DEBT EXPENSE - UNFUNDED													

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							T-L C-P G-N A-B D-R F-U										UPDATED	
							ATH ATH TRN APR PRG CST											
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	ON	
9CU							CLOSING * 6904 TO 3320 *										11/04/91	
	A	3320					NET RESULTS OF OPERATIONS								82.00			
					6904		ANNUAL AND COMPENSATORY LEAVE - UNFUNDED											
9CV							CLOSING * 6905 TO 3320 *										11/04/91	
	A	3320					NET RESULTS OF OPERATIONS								82.00			
					6905		OTHER EXPENSES - UNFUNDED											
9CW							CLOSING * 7211 TO 3320 *										11/04/91	
	A	3320					NET RESULTS OF OPERATIONS								82.00			
							LOSSES ON DISPOSITION OF ASSETS - BOOK VALUE OF ASSET											
9CX							CLOSING * 7212 TO 3320 *										11/04/91	
	A	3320					NET RESULTS OF OPERATIONS								82.00			
					7212		LOSSES ON DISPOSITION OF ASSETS - PROCEEDS OF SALE											
9CY							CLOSING * 7290 TO 3320 *										11/04/91	
	A	3320					NET RESULTS OF OPERATIONS								82.00			
					7290		OTHER LOSSES											

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							T-L C-P G-N A-B D-R F-U										UPDATED	
							ATH ATH TRN APR PRG CST										ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS		
9CZ							CLOSING * 7600 TO 3320 *										08/18/95	
	A	3320					NET RESULTS OF OPERATIONS							000-599	82.00			
														900-999				
					7600		CHANGES IN ACTUARIAL LIABILITY											
							NOTE: IF BALANCE OF 7600 IS A CREDIT, THEN											
							REVERSE THIS TRANSACTION.											
9DB							CLOSING * 5302 TO 5990 *										09/29/95	
	A	5302					INTEREST REVENUE EARNED - GENERAL/TRUST FUND							700-899	82.00			
							RECEIPTS											
							GOVERNMENT			X								
							NON-GOVERNMENT			X								
					5990		CONTRA REVENUE - COLLECTED FOR OTHERS											
							GOVERNMENT			X								
							NON-GOVERNMENT			X								
9DC							CLOSING * 5303 TO 5990 *										09/29/95	
	A	5303					INTEREST, PENALTY & ADMINISTRATIVE COSTS EARNED ON							700-899	82.00			
							DELINQUENT ACCOUNTS - GENERAL/TRUST FUND RECEIPTS											
							NON-GOVERNMENT			X								
					5990		CONTRA REVENUE - COLLECTED FOR OTHERS											
							NON-GOVERNMENT			X								

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							T-L C-P G-N A-B D-R F-U									UPDATED
TC#	DR	SUB	COST	GL	SUB	COST	DESCRIPTION	ATH	ATH	TRN	APR	PRG	CST			ON
							SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	
9DD							CLOSING * 5901 TO 5990 *									09/29/95
	A	5901					MISCELLANEOUS REVENUE - GENERAL/TRUST FUND							700-899	82.00	
							RECEIPTS									
		G					GOVERNMENT			X						
		N					NON-GOVERNMENT			X						
				5990			CONTRA REVENUE - COLLECTED FOR OTHERS									
				G			GOVERNMENT			X						
				N			NON-GOVERNMENT			X						
9DE							CLOSING * 6903 TO 6190 *									09/29/95
	A	6190					CONTRA BAD DEBTS EXPENSE - INCURRED FOR OTHERS									
		G					GOVERNMENT			X						
		N					NON-GOVERNMENT			X						
				6903			BAD DEBT EXPENSE - UNFUNDED									
				G			GOVERNMENT			X						
				N			NON-GOVERNMENT			X						
9EA							CLOSING * 7402 TO 3310 *									08/18/95
	A	3310					CUMULATIVE RESULTS OF OPERATIONS							000-599	82.00	
														900-999		
				7402			PRIOR-YEAR FUNDED FECA EXPENSE									
				F			FUNDED						X			
				GD			GOVERNMENT - DIRECT PROGRAM			X		X				
9EB							CLOSING * 7500 TO 3310 *									11/04/91
	A	3310					CUMULATIVE RESULTS OF OPERATIONS							000-599	82.00	
														900-999		
				7500			DISTRIBUTION OF INCOME - DIVIDEND									

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TC#	DR	SUB	COST	GL	CR	SUB	COST	DESCRIPTION	HHS TRANSACTION CODES								FD-GRP	OBJECT CLASS	UPDATED ON				
									T-L		C-P		G-N		A-B					D-R		F-U	
									ATH	ATH	TRN	APR	PRG	CST	SRC	TMG				TYP	CAT	FIN	CAT
9EC								CLOSING * 3320 TO 3310 *											11/04/91				
	A	3310						CUMULATIVE RESULTS OF OPERATIONS								000-599	82.00						
																900-999							
						3320		NET RESULTS OF OPERATIONS															
								NOTE: IF 3320 HAS A CREDIT BALANCE, THEN REVERSE THIS TRANSACTION.															
9ED								CLOSING * 6906 TO 3320 *											08/18/95				
	A	3320						NET RESULTS OF OPERATIONS								000-599	82.00						
																900-999							
						6906		CURRENT-YEAR UNFUNDED FECA EXPENSE															
9EE								CLOSING * 7401 TO 3310 *											08/18/95				
	A	3310						CUMULATIVE RESULTS OF OPERATIONS								000-599	82.00						
																900-999							
						7401		PRIOR-YEAR UNFUNDED FECA EXPENSE															
						G		GOVERNMENT			X												
						N		NON-GOVERNMENT			X												
						U		UNFUNDED						X									
9FA								CLOSING UNUSED BUDGETARY RESOURCES ACCOUNTS (TO BE CARRIED FORWARD OR TO BE CARRIED AS EXPIRED/CANCELLED)											11/04/91				
								CLOSING * 4120 TO 4450 AND 4612 *															
	A	4450						UNAPPORTIONED AUTHORITY - AVAILABLE								030-099	82.00						
		D						DIRECT PROGRAM					X			910-939							
		R						REIMBURSABLE PROGRAM					X										

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UPDATE000D

ON

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GL							GL							T-L C-P G-N A-B D-R F-U							UPDATED		
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	ATH	ATH	TRN	APR	PRG	CST	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	ON
9FD							CLOSING * 4210 TO 4450 AND 4612 *																07/30/96
	A	4450					UNAPPORTIONED AUTHORITY - AVAILABLE													000-099	82.00		
		D					DIRECT PROGRAM						X							900-939			
		R					REIMBURSABLE PROGRAM						X										
		4612					ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION													100-399			
		AD					CATEGORY A APPORT. - DIRECT PROGRAM					X	X							940-959			
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X							980-999			
		BD					CATEGORY B APPORT. - DIRECT PROGRAM					X	X										
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X										
						4210	ANTICIPATED REIMBURSEMENTS AND OTHER INCOME																
9FE							CLOSING * 4420 TO 4450 AND 4612 *																07/30/96
	A	4220					REIMBURSABLE ORDERS ACCEPTED														82.00		
						4450	UNAPPORTIONED AUTHORITY - AVAILABLE													000-099			
		D					DIRECT PROGRAM						X							900-939			
		R					REIMBURSABLE PROGRAM						X										
						4612	ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION													100-399			
		AD					CATEGORY A APPORT. - DIRECT PROGRAM					X	X							940-959			
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X										
		BD					CATEGORY B APPORT. - DIRECT PROGRAM					X	X										
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X										
9FF							CLOSING * 4320 TO 4450 AND 4612 *																07/30/96
	A	4450					UNAPPORTIONED AUTHORITY - AVAILABLE													000-099	82.00		
		D					DIRECT PROGRAM						X							900-939			
		R					REIMBURSABLE PROGRAM						X										

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			GL		GL		T-L C-P G-N A-B D-R F-U										UPDATED	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	ATH	ATH	TRN	APR	PRG	CST			ON		
								SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS			
4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION															100-399			
AD CATEGORY A APPORT. - DIRECT PROGRAM												X	X		940-959			
AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM												X	X		980-999			
BD CATEGORY B APPORT. - DIRECT PROGRAM												X	X					
BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM												X	X					
9FJ	CLOSING * 4420 TO 4450 AND 4612 *																11/04/91	
A	4420	UNAPPORTIONED AUTHORITY - PENDING RECISSION														82.00		
4450 UNAPPORTIONED AUTHORITY - AVAILABLE															030-099			
D DIRECT PROGRAM													X		910-939			
R REIMBURSABLE PROGRAM													X					
4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION															100-399			
AD CATEGORY A APPORT. - DIRECT PROGRAM												X	X		940-959			
AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM												X	X		980-999			
BD CATEGORY B APPORT. - DIRECT PROGRAM												X	X					
BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM												X	X					
9FK	CLOSING * 4430 TO 4450 AND 4612 *																11/04/91	
A	4430	UNAPPORTIONED AUTHORITY - OMB DEFERRAL														82.00		
4450 UNAPPORTIONED AUTHORITY - AVAILABLE															030-099			
D DIRECT PROGRAM													X		910-939			
R REIMBURSABLE PROGRAM													X					
4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION															100-399			
AD CATEGORY A APPORT. - DIRECT PROGRAM												X	X		9490959			
AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM												X	X		980-999			
BD CATEGORY B APPORT. - DIRECT PROGRAM												X	X					
BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM												X	X					

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										T-L	C-P	G-N	A-B	D-R	F-U										
										ATH	ATH	TRN	APR	PRG	CST										
TC#	DR	SUB	COST	GL	CR	SUB	COST	DESCRIPTION		SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	UPDATED						
																				ON					
9FL	CLOSING * 4410 TO 4450 AND 4612 *																11/04/91								
A	4410	BUDGETARY RESOURCES - NOT AVAILABLE PURSUANT TO PUBLIC LAW																82.00							
																	030-099								
															X		910-939								
															X										
																	100-399								
														X	X		940-959								
														X	X		980-999								
														X	X										
														X	X										
9FO	CLOSING * 4590 to 4450 *																12/24/96								
A	4590	APPORTIONMENTS - UNAVAILABLE																82.0							
														X	X										
														X	X										
														X	X										
														X	X										
															X										
															X										
9FP	CLOSING * 4511 TO 4450 *																07/30/96								
A	4511	APPORTIONMENT AVAILABLE FOR DISTRIBUTION - CURRENT QUARTER																82.00							
														X	X										
														X	X										
														X	X										
														X	X										

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							T-L C-P G-N A-B D-R F-U									UPDATED	
							ATH ATH TRN APR PRG CST									ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS		
					4450		UNAPPORTIONED AUTHORITY - AVAILABLE							000-099			
				D			DIRECT PROGRAM					X		900-939			
				R			REIMBURSABLE PROGRAM					X					
9FQ							CLOSING * 4512 TO 4450 *										07/30/96
	A	4512					APPORTIONMENT AVAILABLE FOR DISTRIBUTION -								82.00		
							SUBSEQUENT QUARTERS										
		AD					CATEGORY A APPORT. - DIRECT PROGRAM				X	X					
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X					
		BD					CATEGORY B APPORT. - DIRECT PROGRAM				X	X					
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X					
					4450		UNAPPORTIONED AUTHORITY - AVAILABLE							000-099			
				D			DIRECT PROGRAM					X		900-939			
				R			REIMBURSABLE PROGRAM					X					
9FR							CLOSING * 4571 TO 4450 *										07/30/96
	A	4571					ALLOTMENTS ISSUED (INTRA-AGENCY)								82.00		
		AD					CATEGORY A APPORT. - DIRECT PROGRAM				X	X					
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X					
		BD					CATEGORY B APPORT. - DIRECT PROGRAM				X	X					
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X					
					4450		UNAPPORTIONED AUTHORITY - AVAILABLE							000-099			
				D			DIRECT PROGRAM					X		900-939			
				R			REIMBURSABLE PROGRAM					X					
9FS							CLOSING * 4572 TO 4450 *										07/30/96
	A	4572					ALLOWANCES ISSUED (INTRA-AGENCY)								82.00		
		AD					CATEGORY A APPORT. - DIRECT PROGRAM				X	X					
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X					
		BD					CATEGORY B APPORT. - DIRECT PROGRAM				X	X					
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X					

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										T-L C-P G-N A-B D-R F-U							UPDATED	
TC#		GL		GL				DESCRIPTION		ATH ATH TRN APR PRG CST				ON				
		DR		SUB		COST				SRC TMG TYP CAT FIN CAT		FD-GRP		OBJECT CLASS				
9FV										CLOSING * 4611 TO 4450 *							07/30/96	
A		4611						ALLOTMENTS AVAILABLE FOR COMMITMENT/OBLIGATION				82.00						
		AD						CATEGORY A APPORT. - DIRECT PROGRAM										
		AR						CATEGORY A APPORT. - REIMBURSABLE PROGRAM										
		BD						CATEGORY B APPORT. - DIRECT PROGRAM										
		BR						CATEGORY B APPORT. - REIMBURSABLE PROGRAM										
						4450		UNAPPORTIONED AUTHORITY - AVAILABLE										
				D				DIRECT PROGRAM										
				R				REIMBURSABLE PROGRAM										
9FW										CLOSING * 4612 TO 4450 *							07/30/96	
A		4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION				82.00						
		AD						CATEGORY A APPORT. - DIRECT PROGRAM										
		AR						CATEGORY A APPORT. - REIMBURSABLE PROGRAM										
		BD						CATEGORY B APPORT. - DIRECT PROGRAM										
		BR						CATEGORY B APPORT. - REIMBURSABLE PROGRAM										
						4450		UNAPPORTIONED AUTHORITY - AVAILABLE										
				D				DIRECT PROGRAM										
				R				REIMBURSABLE PROGRAM										
9FX										CLOSING * 4620 TO 4170 *							11/04/91	
A		4620						OTHER FUNDS AVAILABLE FOR COMMITMENT/OBLIGATION				82.00						
						4170		TRANSFERS - CURRENT-YEAR AUTHORITY				960-979						
				C				CURRENT AUTHORITY										
				P				PERMANENT AUTHORITY										
										NOTE: THIS INCLUDES FUNDS NOT APPORTIONED (FUND GROUPS 960-963)								

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							T-L	C-P	G-N	A-B	D-R	F-U		UPDATED	
TC#	DR	SUB	COST	GL CR	SUB	COST	DESCRIPTION	ATH	ATH	TRN	APR	PRG	CST		ON
								SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS
9FY							CLOSING * 4630 TO 4450 *								07/30/96
	A	4630					FUNDS NOT AVAILABLE FOR COMMITMENT/OBLIGATION							82.00	
				4450			UNAPPORTIONED AUTHORITY - AVAILABLE								
					D		DIRECT PROGRAM					X		900-939	
					R		REIMBURSABLE PROGRAM					X			
9GA							CLOSING EXPENDED APPROPRIATIONS PAID AND OTHER								01/31/97
							ACCOUNTS TO SOURCE OF FUNDING								
							CLOSING * 4902 TO 4119, 4150, 4170, 4255 & 4530 *								
	A	4902					EXPENDED AUTHORITY - PAID							82.00	
		AD					CATEGORY A APPORT. - DIRECT PROGRAM				X	X			
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X			
		BD					CATEGORY B APPORT. - DIRECT PROGRAM				X	X			
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X			
				4119			OTHER APPROPRIATIONS REALIZED							030-399	
					C		CURRENT AUTHORITY		X						
					P		PERMANENT AUTHORITY		X						
				4150			REAPPROPRIATIONS							910-959	
				4170			TRANSFERS - CURRENT-YEAR AUTHORITY							960-999	
					C		CURRENT AUTHORITY		X						
					P		PERMANENT AUTHORITY		X						
				4255			REVOLVING FUND EARNED REVENUE							000-029	
														900-909	
				4530			ALLOCATIONS FROM OTHERS							400-499	
														500-599	
							NOTE: GL ACCOUNT 4255 REPRESENTS THE EXCESS OF								
							REVOLVING FUND REVENUE OVER THE AMOUNT EXPENDED.								
							NOTE: ENTRIES 9HJ AND 9HK SHOULD BE RECORDED								
							BEFORE THIS TC.								

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TC#	DR	SUB	COST	GL	CR	SUB	COST	DESCRIPTION	T-L	C-P	G-N	A-B	D-R	F-U	ATH	ATH	TRN	APR	PRG	CST	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS	UPDATED ON
9GB								CLOSING * 4930 TO 4119 AND 4150 *																				09/20/96	
A	4930							EXPENDED AUTHORITY REPORTED AGAINST TRANSFERS TO OTHER AGENCIES																			82.00		
		AD						CATEGORY A APPORT. - DIRECT PROGRAM					X	X															
		AR						CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X															
		BD						CATEGORY B APPORT. - DIRECT PROGRAM					X	X															
		BR						CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X															
					4119			OTHER APPROPRIATIONS REALIZED																		030-399			
					C			CURRENT AUTHORITY			X																		
					P			PERMANENT AUTHORITY			X																		
						4150		REAPPROPRIATIONS																		910-959			
9GC								CLOSING * 4250 TO 4119, 4150 AND 4255 *																				11/04/91	
A	4119							OTHER APPROPRIATIONS REALIZED																		030-399	82.00		
		C						CURRENT AUTHORITY			X																		
		P						PERMANENT AUTHORITY			X																		
						4150		REAPPROPRIATIONS																		919-959			
						4255		REVOLVING FUND EARNED REVENUE																		000-029			
																										900-909			
						4255		REVOLVING FUND EARNED REVENUE																					
9GD								CLOSING * 4113 TO 4119 AND 4150 *																				11/04/91	
A	4113							APPROPRIATIONS RESCINDED																			82.00		
						4119		OTHER APPROPRIATIONS REALIZED																		030-399			
		C						CURRENT AUTHORITY			X																		
		P						PERMANENT AUTHORITY			X																		
						4150		REAPPROPRIATIONS																		910-959			

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										T-L C-P G-N A-B D-R F-U							UPDATED		
										ATH ATH TRN APR PRG CST									
TC#	DR	SUB	COST	GL	CR	SUB	COST	DESCRIPTION		SRC TMG TYP CAT FIN CAT							FD-GRP	OBJECT CLASS	ON
9GE									CLOSING * 4170 TO 4119 *									11/04/91	
	A	4119							OTHER APPROPRIATIONS REALIZED							030-399	82.00		
		C							CURRENT AUTHORITY			X							
		P							PERMANENT AUTHORITY			X							
					4170				TRANSFERS - CURRENT-YEAR AUTHORITY										
					C				CURRENT AUTHORITY			X							
					P				PERMANENT AUTHORITY			X							
									NOTE: SEE NOTE IN TC 9GE.										
9GF									CLOSING * 4190 TO 4119 *									11/04/91	
	A	4119							OTHER APPROPRIATIONS REALIZED							030-399	82.00		
		C							CURRENT AUTHORITY			X							
		P							PERMANENT AUTHORITY			X							
					4190				TRANSFERS - PRIOR-YEAR AUTHORITY										
									NOTE: GL ACCOUNTS 4170 AND 4190 ARE CLOSED TO										
									4119 (030-399) AS 4900 EXPENDITURES ARE CLOSED TO										
									4119. TRUST FUND EXPENDITURES FOR TRANSFER										
									APPROPRIATIONS ARE DIRECTLY CLOSED TO FUNDING										
									ACCOUNTS 4150 AND 4170.										
9GK									CLOSING * 4920 TO 4119, 4150 AND 4170 *									09/20/96	
	A	4119							OTHER APPROPRIATIONS REALIZED							100-399	82.00		
		C							CURRENT AUTHORITY			X							
		P							PERMANENT AUTHORITY			X							
					4150				REAPPROPRIATIONS							940-959			
					4170				TRANSFERS - CURRENT-YEAR AUTHORITY							980-999			
		C							CURRENT AUTHORITY			X							
		P							PERMANENT AUTHORITY			X							

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						T-L C-P G-N A-B D-R F-U										UPDATED	
						ATH ATH TRN APR PRG CST										ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	
					4920		EXPENDED AUTHORITY - CANCELLED										
				AD			CATEGORY A APPORT. - DIRECT PROGRAM					X	X				
				AR			CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X				
				BD			CATEGORY B APPORT. - DIRECT PROGRAM					X	X				
				BR			CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X				
							NOTE: THIS TC PERTAINS ONLY TO CANCELLED										
							ACCOUNTS.										
9GL							CLOSING * 4920 TO 4210 *										09/20/96
	A	4210					ANTICIPATED REIMBURSEMENTS AND OTHER INCOME								82.00		
				AD			CATEGORY A APPORT. - DIRECT PROGRAM					X	X				
				AR			CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X				
				BD			CATEGORY B APPORT. - DIRECT PROGRAM					X	X				
				BR			CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X				
					4920		EXPENDED AUTHORITY - CANCELLED							100-399			
				AD			CATEGORY A APPORT. - DIRECT PROGRAM					X	X	940-959			
				AR			CATEGORY A APPORT. - REIMBURSABLE PROGRAM					X	X	980-999			
				BD			CATEGORY B APPORT. - DIRECT PROGRAM					X	X				
				BR			CATEGORY B APPORT. - REIMBURSABLE PROGRAM					X	X				
							NOTE: THIS TC PERTAINS ONLY TO CANCELLED										
							ACCOUNTS.										
9HA							CONSOLIDATING PAID AND UNPAID DOWNWARD ADJUSTMENTS										01/31/97
							OF PRIOR-YEAR UNDELIVERED ORDERS TO PAID AND										
							UNPAID UNDELIVERED ORDERS										
							CLOSING * 4871 TO 4801 AND 4872 TO 4802 *										
	A	4801					UNDELIVERED ORDERS - UNPAID							100-399	82.00		
				GD			GOVERNMENT - DIRECT PROGRAM				X		X	940-949			
				GR			GOVERNMENT - REIMBURSABLE PROGRAM				X		X	980-999			
				ND			NON-GOVERNMENT - DIRECT PROGRAM				X		X				
				NR			NON-GOVERNMENT - REIMBURSABLE PROGRAM				X		X				

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						T-L C-P G-N A-B D-R F-U										UPDATED	
						ATH ATH TRN APR PRG CST										ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS	
				4871			DOWNWARD ADJUSTMENT OF PRIOR-YEAR UNDELIVERED										
							ORDERS - UNPAID										
				GD			GOVERNMENT - DIRECT PROGRAM			X		X					
				GR			GOVERNMENT - REIMBURSABLE PROGRAM			X		X					
				ND			NON-GOVERNMENT - DIRECT PROGRAM			X		X					
				NR			NON-GOVERNMENT - REIMBURSABLE PROGRAM			X		X					
B	4802						UNDELIVERED ORDERS - PAID							SAME AS A	SAME AS A		
				GD			GOVERNMENT - DIRECT PROGRAM			X		X					
				GR			GOVERNMENT - REIMBURSABLE PROGRAM			X		X					
				ND			NON-GOVERNMENT - DIRECT PROGRAM			X		X					
				NR			NON-GOVERNMENT - REIMBURSABLE PROGRAM			X		X					
				4872			DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED										
							ORDERS - PAID										
				GD			GOVERNMENT - DIRECT PROGRAM			X		X					
				GR			GOVERNMENT - REIMBURSABLE PROGRAM			X		X					
				ND			NON-GOVERNMENT - DIRECT PROGRAM			X		X					
				NR			NON-GOVERNMENT - REIMBURSABLE PROGRAM			X		X					
							NOTE: THIS TC IS ENTERED AS A POST-CLOSING ENTRY										
							FOR EACH OF THE FIVE EXPIRED YEARS.										
9HB							CONSOLIDATING PAID AND UNPAID UPWARD ADJUSTMENTS										01/31/97
							OF PRIOR-YEAR UNDELIVERED ORDERS TO PAID AND										
							UNPAID UNDELIVERED ORDERS										
							CLOSING * 4881 TO 4801 AND 4882 TO 4802 *										
A	4881						UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED							100-399	82.00		
							ORDERS - UNPAID							940-959			
				GD			GOVERNMENT - DIRECT PROGRAM			X		X		980-999			
				GR			GOVERNMENT - REIMBURSABLE PROGRAM			X		X					
				ND			NON-GOVERNMENT - DIRECT PROGRAM			X		X					
				NR			NON-GOVERNMENT - REIMBURSABLE PROGRAM			X		X					

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	GL			GL			T-L	C-P	G-N	A-B	D-R	F-U			UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	ATH	ATH	TRN	APR	PRG	CST		
								SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS ON
				4801			UNDELIVERED ORDERS - UNPAID								
					GD		GOVERNMENT - DIRECT PROGRAM			X		X			
					GR		GOVERNMENT - REIMBURSABLE PROGRAM			X		X			
					ND		NON-GOVERNMENT - DIRECT PROGRAM			X		X			
					NR		NON-GOVERNMENT - REIMBURSABLE PROGRAM			X		X			
B	4882						UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - PAID							SAME AS A	SAME AS A
					GD		GOVERNMENT - DIRECT PROGRAM			X		X			
					GR		GOVERNMENT - REIMBURSABLE PROGRAM			X		X			
					ND		NON-GOVERNMENT - DIRECT PROGRAM			X		X			
					NR		NON-GOVERNMENT - REIMBURSABLE PROGRAM			X		X			
				4802			UNDELIVERED ORDERS - PAID								
					GD		GOVERNMENT - DIRECT PROGRAM			X		X			
					GR		GOVERNMENT - REIMBURSABLE PROGRAM			X		X			
					ND		NON-GOVERNMENT - DIRECT PROGRAM			X		X			
					NR		NON-GOVERNMENT - REIMBURSABLE PROGRAM			X		X			
							NOTE: THIS TC IS ENTERED AS A POST-CLOSING ENTRY FOR EACH OF THE FIVE EXPIRED YEARS.								
9HC							CLOSING * 4820 TO 4801 AND 4802 *								09/20/96
A	4801						UNDELIVERED ORDERS - UNPAID							100-399	82.00
					AD		CATEGORY A APPORT. - DIRECT PROGRAM				X	X		940-949	
					AR		CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X		980-999	
					BD		CATEGORY B APPORT. - DIRECT PROGRAM				X	X			
					BR		CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X			
				4820			UNDELIVERED ORDERS - CANCELLED								
					AD		CATEGORY A APPORT. - DIRECT PROGRAM				X	X			
					AR		CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X			
					BD		CATEGORY B APPORT. - DIRECT PROGRAM				X	X			
					BR		CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X			
							- AND -								

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TC#	GL			GL			DESCRIPTION	T-L	C-P	G-N	A-B	D-R	F-U	UPDATED ON
	DR	SUB	COST	CR	SUB	COST		ATH	ATH	TRN	APR	PRG	CST	
								SRC	TMG	TYP	CAT	FIN	CAT	
B	4802						UNDELIVERED ORDERS - PAID							
		AD					CATEGORY A APPORT. - DIRECT PROGRAM				X	X		
		AR					CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X		
		BD					CATEGORY B APPORT. - DIRECT PROGRAM				X	X		
		BR					CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X		
				4820			UNDELIVERED ORDERS - CANCELLED							
				AD			CATEGORY A APPORT. - DIRECT PROGRAM				X	X		
				AR			CATEGORY A APPORT. - REIMBURSABLE PROGRAM				X	X		
				BD			CATEGORY B APPORT. - DIRECT PROGRAM				X	X		
				BR			CATEGORY B APPORT. - REIMBURSABLE PROGRAM				X	X		
							NOTE: THIS TC IS ENTERED AS A POST-CANCELLATION							
							ENTRY AFTER THE PREPARATION OF THE POST							
							CANCELLATION SF-133.							
9HD							CLOSING * 4612 TO 4119, 4150 AND 4170 *							10/19/9
A	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION							82.00
		AD					CATEGORY A APPORT. - DIRECT PROGRAM				X	X		
		BD					CATEGORY B APPORT. - DIRECT PROGRAM				X	X		
				4119			OTHER APPROPRIATIONS REALIZED							100-399
				C			CURRENT AUTHORITY		X					
				P			PERMANENT AUTHORITY		X					
				4150			REAPPROPRIATIONS							940-959
				4170			TRANSFERS - CURRENT-YEAR AUTHORITY							980-999
				C			CURRENT AUTHORITY		X					
				P			PERMANENT AUTHORITY		X					
							NOTE: THIS TC IS ENTERED AS A POST-CLOSING ENTRY							
							FOR EACH CANCELLED YEAR AFTER ALL OBLIGATIONAL							
							ADJUSTMENTS ARE MADE.							

							T-L C-P G-N A-B D-R F-U										UPDATED	
							ATH ATH TRN APR PRG CST										ON	
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT	CLASS		
9HJ							CONSOLIDATING PAID AND UNPAID DOWNWARD ADJUSTMENTS										01/31/97	
							OF PRIOR EXPENDED AUTHORITY TO PAID AND UNPAID											
							EXPENDED AUTHORITY											
							CLOSING * 4971 TO 4901 AND 4972 TO 4902 *											
A	4901						EXPENDED AUTHORITY - UNPAID							100-399	82.00			
	GD						GOVERNMENT - DIRECT PROGRAM			X		X		940-959				
	GR						GOVERNMENT - REIMBURSABLE PROGRAM			X		X		980-999				
	ND						NON-GOVERNMENT - DIRECT PROGRAM			X		X						
	NR						NON-GOVERNMENT - REIMBURSABLE PROGRAM			X		X						
					4971		DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED											
							AUTHORITY - UNPAID											
					GD		GOVERNMENT - DIRECT PROGRAM			X		X						
					GR		GOVERNMENT - REIMBURSABLE PROGRAM			X		X						
					ND		NON-GOVERNMENT - DIRECT PROGRAM			X		X						
					NR		NON-GOVERNMENT - REIMBURSABLE PROGRAM			X		X						
B	4902						EXPENDED AUTHORITY - PAID							SAME AS A	SAME AS A			
	GD						GOVERNMENT - DIRECT PROGRAM			X		X						
	GR						GOVERNMENT - REIMBURSABLE PROGRAM			X		X						
	ND						NON-GOVERNMENT - DIRECT PROGRAM			X		X						
	NR						NON-GOVERNMENT - REIMBURSABLE PROGRAM			X		X						
					4972		DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED											
							AUTHORITY - REFUNDS - PAID											
					GD		GOVERNMENT - DIRECT PROGRAM			X		X						
					GR		GOVERNMENT - REIMBURSABLE PROGRAM			X		X						
					ND		NON-GOVERNMENT - DIRECT PROGRAM			X		X						
					NR		NON-GOVERNMENT - REIMBURSABLE PROGRAM			X		X						
							NOTE: THIS TC IS ENTERED AS A POST-CLOSING ENTRY											
							FOR EACH OF THE FIVE EXPIRED YEARS.											
9HK							CONSOLIDATING PAID AND UNPAID UPWARD ADJUSTMENTS										01/31/97	
							OF EXPENDED AUTHORITY TO PAID AND UNPAID EXPENDED											
							AUTHORITY											
							CLOSING * 4981 TO 4901 AND 4982 TO 4902 *											
A	4981						UPWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED							100-399	82.00			
							AUTHORITY - UNPAID							940-959				

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